Jud (Rev) (1931) **Department.**

15 SERI...

G.O. No. 256

DATED 16.3.1931

[Despatch Abstract.]

Pension -

Retiring - Raghavacharya, M.R.Ry. V., late Deputy Tahsildar, Bellary district - Sanctioned.

1

P. W &

Memo No 11476A/30-7 Dated 21-7

Depressed classes - Wells - Bellary - Expenditure without proper Sanction

Confidential

(R) Refee G.O No 3676 L. date 19-12-29.

(A) The attention of the Collector of Bellary is drawn to the last para of GO No 3676 L. dated 19-12-29 and he is requested to report whether charges were framed against D. L. O Concerned and what disciplinary action has been ~~was~~ taken against him

P.C.O.L 15-7-30

The Collector of Bellary

Copy to the Commissioner of Labour

Received after 1 month

Despatched 21/7

Ale 17/7

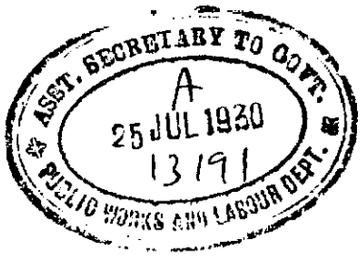
15.7.30

17.7.30

2

Revenue Department.

CONFIDENTIAL.



From

E. Bennett Esq., I.C.S.,

Collector of Bellary.

To

The Secretary to the Government,

Public Works and Labour Department,

M A D R A S.

Confdl No 2/30 Dated 23-7-1930.

Sir,

With reference to your 11476-A-30-1 dated 21st July 1930 I may say that I have framed charges against the late District Labour Officer in consultation with the Commissioner of Labour. I have completed the necessary inquiry and sent the papers to the Commissioner of Labour with a recommendation that they shoul be sent to the Board of Revenue for orders.

P S. 23/7.

Collector.

3

P. W. H. Dept

Memo No 11476A/30-2 Dated 28/7/3

Depressed Classes. Welle-
Bellary. Expenditure with
proper Sanctions.

Refer Memo No 11476A/30-
Dated 21.7.30.

A Copy of the letter
from the Collector of
Bellary No Confid 2/30
dated 23.7.30 is forwarded
to the Commissioner of
Labour and he is requested
to state in what stage
the matter now is.

Pl. 25-7-30

26/7.

25/7/30

The Commissioner of
Labour with a Copy of
the letter from the Collector
of Bellary.

Remind after 3 weeks

Despatched
25/7/30.

CONFIDENTIAL.

F 30—41,000—8-9-24.

Labour **DEPARTMENT.**

Received ..... 192 . *Registered* ..... 192 .

Subject.

PUBLIC WORKS - Wells - Bellary District - Expenditure incurred without proper sanction by Mr. V. Raghavacharya - Ex-District Labour Officer - Charges framed.

A
FILE
13957

Enclosures.
No. .....
.....
Spare copies .....

Confidential No. 2/30.

Station Triplicane, Madras., *Dated the* 2nd August 1930. 192x

From (Name) J. Gray Esq., O.B.E., I.C.S.,

(Designation) Commissioner of Labour, Madras.

To The Secretary to the Government of Madras,

PUBLIC WORKS & LABOUR Department.
Fort St. George, Madras.

Sir.

Reference: Government Memorandum (Confidential) No. 11476-A/30-1, Public Works & Labour, dated 21-7-1930 to the Collector of Bellary, copy communicated to this office.

***

I have the honour to state that the charges framed by the Collector of Bellary against Mr. V. Raghavacharya ex-District Labour Officer, Bellary, the latter's explanation, and other connected records received from the Collector are under scrutiny with reference to the relevant records in this office. The Collector is of opinion that he cannot deal adequately with the case and has suggested that the records should be sent to

the

5

- - -

the Board of Revenue for consideration if a more severe punishment than he (as Collector) can award is called for. The Collector's letter on the explanation of the ex-District Labour Officer together with the connected records and my remarks on the same will be sent in to the Board of Revenue in the course of next week.

I have the honour to be,

Sir,

Your most obedient servant,

2. 8. 30

for Commissioner of Labour.

V.S.M.2/8/1930.

2/8/1930

P. W & H Dept

T. M

From The Secretary to Govt:
P. W & H Dept

To The Commissioner of Labour

Ref:- ~~Correspondence~~ your Confidential letter No 2/30 dated 2.8.30, ~~re~~ Depressed classes - wells. Bellary - Expenditure with ~~out~~ proper Sanction

Please say whether ~~records referred to in~~ the above ~~letter~~ report has been sent to the Board & Revenue and if so please state the number and date of your ~~report~~ letter.

P.G.O.
10/9/30

dlr 10/9

for Secy

S.C. to C.

7 P.W.D.

T.m

From The Manager Office of the
Canal of Labour
To The Superintendent
Labour Section

Ref your t.m of yesterday
re Expenditure incurred
without proper Sanction
in Bellary district.

The report of the Collector
of Bellary on the above
subject was sent to the
Board of Revenue on 13-8-30
with this Office letter Confidential
No 2-30 dated 12. 8. 30

Rec'd
13.9.30

8/

P. W &

Urgent - Confidential

Items No 11476A/303 dated 17-2-
Public works - Wells - Bella
district - Expenditure
incurred without proper
Sanction by M R Rz V. Raghaveh
Dist District Labour Officer

In the Appropriation
Accounts for 1928-29 (Pa
167) the Accountant Genera
has referred to the
irregularity committed b
M. R Rz. V. Raghavacharya, a
District Labour Officer,
Bellary, in having incurred
large expenditure on well
works without proper Sanctio
and to the Charges to be
framed against him for
further disciplinary action
The action taken against
the D.L.O has to be reported
to the Public Accounts Committe

Charges were framed
against the D.L.O by the
Collector of Bellary in
Consultation with the
Commissioner of Labour

(The Board is supplied
with a copy of the Appn
Accts)

P 2 6/5

The Commissioner States that he has forwarded with his letter, Confidential No 2-30 dated 12-8-30, the report of the Collector on the subject to the Board of Revenue for Consideration. The Board is requested to report as at an early date as possible the action taken and the stage in which the matter now is.

Accepted
[illegible]
17/9/30

The Board of Rev [illegible]
Copy to the Commissioner [illegible]

Received [illegible]

10 OR

P. W & Depts

Urgent * Confidential

Memo No 11476 A/30-4 dated 3 ~~Oct~~ 30

Public works - Wells - Bellary district - Expenditure incurred without proper sanction by M. RR V. Raghavacharya as D. L. O

H 8-9 ef

Refn: Memo No 11476 A/30-3 dated 17. 9. 30

The Board of Revenue is requested to state in what stage the matter is and when a reply may be expected.

Despd 3/10/30

The Board of Revenue L R Sett

Pl all 26.9.30 Asst Secy to Govt

3/10

C.F. 31

Confidential. PUBLIC WORKS & LABOUR DEPARTMENT.

CURRENT No.

Received ..... 19 . *Registered* ..... 19 .

C.No 18065 A
7/X/30

Subject.

Raghavachari, M.R.Ry. V. - (Bellary) - Tahsildar of Hadagalli - Work as District Labour Officer - Irregularitie Charges.

ENCLOSURES.
No. .....
.....
Spare copies. .....

Routine No. 6064 (Confdl.)

Station Madras, *Dated the* 4th October 1930

From S.G.Sengodaiyan, Esq., I.C.S.,
Secretary, Land Revenue and ~~The~~ Board of Revenue, ~~Revenue~~ Settlement, ~~etc.~~ ~~Separate Revenue.~~

To H.A.B.Vernon, Esq., C.S.I., C.I.E., I.C.S.,
Commissioner of Land Revenue.

Resolution ~~Reference.~~ C.A.Souter, Esq., I.C.S.,
Commissioner of Land Revenue and Settlement.

Read the following paper:-

Memorandum from Government, Public Works & Labour Department, No.11476 A/30-3 (Confdl.), dated the 17th September

---

Resolution.

xx xx xx

2. The Collector submitted the case of M.R.Ry.Raghavachari to the Board for consideration as in his opinion he could not adequately punish the Tahsildar. The Collector has however been instructed to dispose of the charges

12/1.—

himself, as under the orders issued in G.O.No.750 Pub., dated 18th June 1930 he is competent to inflict any punishment which is called for by the circumstances of the case.

(True Extract)

Secretary.

To the Collector of Bellary (Para. 1 only).

,, Commissioner of Labour, with records as per list in duplicate returned (Para.1 only).

,, Secretary to Government, Public Works and Labour Department (Para. 2 only).

60.20

13.13

P. W HDQrs

Urgent - Confidential

Memo No 11476/A/30-4 dated 6/10/30

Public works - wells - Bellary district - Expenditure incurred without proper Sanction by M. R. Rg. V. Raghavacharya as D. L. O.

~~The attention of the Collector of Bellary is drawn~~

With ref: to the ~~Letter from~~ Proceedings of the Board of Revenue, Land Revenue and Settlement No Routine 6064 Confidential dated 4.10.30 and the Collector of Bellary is requested to report at an early date the actions taken/~~against the D. L. O~~ by him in the matter.

As the actions taken have to be reported to the Public Accounts Committee, the Collector is requested to dispose of the ~~Charges~~ case as early as possible

Fp 1'-12 c/f.
Orda: the Board's reference
to the Collector

Dest.
8.10.30
10/10/30

The collector of Bellary

Reminder after 2 weeks ?

PDL
8.X.30

8/10/30

9/10

9.10.30

onfidential.

15 C.F. 15

PUBLIC WORKS & LABOUR DEPARTMENT.

CURRENT No.

Received ..... 19 . *Registered* 19

C.No 2002 9 A 1.11.30.

Subject.

Raghavachari, M.R.Ry., V. (Bellary) -Late Tahsildar- Charges- Reduction to the post of Deputy Tahsildar- Collector's report- Submitted.

1.11.30.

ENCLOSURES.
No. .....
.....
Spare copies .....

(Confdl.) Endt. No. 451.

Station **M a d r a s.** *Dated the* **30th October 30.** ~~19~~

From

A.R. Mac Ewen Esq., M.C.,I.C.S.,
Secretary,
Land Revenue. and
~~The~~ Board of Revenue, Revenue Settlement, ~~etc.~~
Separate-Revenue.

H.A.B. Vernon Esq., C.S.I.,C.I.E.,I.C.S., Commr.of Lan Revenue.

~~Resolution~~
~~Reference.~~

Read the fellowing paper:-

Letter from E. Bennett Esq., I.C.S., Collector of Bellary, Confdl. No.2/30 dated the 27th Octr.1930.

Endorsement

Submitted to Government.

A Macbean
Secretary.
31.10.30

To the Secretary to Government, Public Works and Labour Dept. with copies of the charges and the Collector's proceedings.

J.G./31.10.

31.10.30

V.V. SA 1/11

C F. 32.

Revenue DEPARTMENT.

reply, please quote number, date and short title.*

Received ..... *Registered* .....

From (Name) E. Bennett Esq., I.C.S.,

(Designation) Collector of Bellary,

Box Box ....., (STATION) Bellary.

Telegraphic Address .....

To The

Secretary to Government,

P.W. & Labour Department, Madras.

Thro.

The Secretary to the Commissioner,
No. Board of Revenue, Land Revenue and Sett.
dated 192
MADRAS.

Sir, * Compol no 2/30

ENCLOSURES .....

2 Copies

SPARE COPIES .....

Public servants- Raghavachari V. M.R.Ry.,- charges punishment- copies of orders communicated.

(C) With reference to Government Memorandum No. 11476 A/30 dated 10-10-30 M.R.Ry., V. Raghavachari late District Labour Officer has been reduced to the rank of Deputy Tahsildar on the maximum pay of Rs 200/- per mensem. Copies of the orders passed are enclosed for the information of the Board and Government.

A.S.N./27-10.

COLLECTOR.

Proceedings of the Collector of Bellary. 1930

E. Bennett Esq., I.C.S.,

Confdl No. 2/1930 Dated 26-10-1930.

Public servants- Raghavachar, M.R.Ry., V. charges- punishment- reduction to the rank of Deputy Tahsildar - Orders passed.

Read:- Explanation of M.R.Ry., V. Raghavachar, late District Labour Officer, dated 8-6-30 to the 13 charges noted in the statement appended hereto.

Heard also M.R.Ry., V. Raghavachar in person on 24-6-1930.

O R D E R.

(R)

In the last para of G.O.No. Mis. 3676 L., Public Works and Labour Department dated 19-12-29, Government asked the Collector to fram in consultation with the Commissioner of Labour, charges against M.R.Ry., V. Raghavachari the then District Labour Officer on two irregularities namely (1) for having incurred a large expenditure without authority in connection with the provision of a well for the use of Malas in Sirigeri village. (2) for having committed a similar irregularity in constructing a well for the use of Lambadi in Anekal Thanda in Hadagalli taluk. In the same order the Collec was requested to frame charges on any other delinquencies that may have come to notice.

2. Accordingly 13 charges referred to in the statement were frame against M.R.Ry., V. Raghavachari late District Labour Officer, Bellary. In answering the charges Mr. Raghavachar has stated that when he took charge of the office as District Labour Officer in Ma 1926 all labour works were under the control of the Local Fund Depa ment. In October 1926 the Collector ordered him to take the works under his own control and appointed an overseer. He followed th procedure laid down for Local Boards in the Local Boards Manual. The charges will now be dealt with in detail below:-

3. Charge 1. Sirigeri Mala Well.

The charge was that he persistently had work executed in exce: of the amount sanctioned without proper authority. He does not the facts but states that he assumed the responsibility for cor

continuing the work as it was urgent and if the expert workmen employed in blasting had been disbanded, it would have been difficult to get them back again. He considers that sections 244 and 247 (3) of Local Boards Manual justified him in so doing. I cannot imagine why the District Labour Officer should think that he is in the position of the local board. To my mind his position corresponds to that of the District Board Engineer and he should not, therefore, have arrogated to himself any powers not given to this officer. Section 244, therefore, has no relation to the case. No doubt section 247(3) might help him if the excess had been of a reasonable amount and if he had proved which he has not done- that the work could not wait for a revised estimate to be submitted. The facts are admitted in this charge. The charge is proved.

Charge II. Kadabageri Madiga Well.

The charge is that he devoted money sanctioned for one well to a different well on a different site without proper authority. His defence is that he obtained the permission of the Collector to start the well on the new site and quotes section 244 of the Local Boards Manual in support. It is quite true that the Collector's order stated that the well might be started on the new site, but it can hardly be said that this entitled him to start the work without any estimate at all. There was no special urgency for the work. He may have thought that the Collector's order was good enough on which to start work, but I do not think a sensible man would have done so.

Charge III. Gudadur Madiga Well.

This is a case in which he again grossly exceeded the sanctioned estimate long before a revised estimate was put in. In this case he not only exceeded the sanctioned depth but also increased the diameter from 6 to 9 feet and the amount spent by him was in excess of the Commissioner's power of sanction. The facts are not denied. He states that as the rock split irregularly during blasting he could not help the increase in diameter. This explanation might be accepted for a slight increase such as one foot, but not for a large increase like 3 feet. He states that when he submitted

the revised estimate, he gave a full report stating that work had been done in excess of the sanctioned estimate amount to a value of Rs 3117/- and the Commissioner sanctioned the estimate without any comment. He, therefore, followed the same procedure in Sirigeri well (Charge I) Anekal Thanda well (Charge IV) and Hirehadagalli well (Charge VA). After the issue of the Collector's L.Dis. 6229/28 in November 1928 objecting to this procedure as irregular he gave it up and obtained previous sanction. The Commissioner first refused to sanction the stupendous increase and it was only when the District Labour Officer reported that all the work had already been done that sanction was given. This can hardly be called sanctioning the increase without comment. It is proved that he executed the work recklessly without proper authority.

Charge IV. Anekal Thanda Well.

Though the amount of the sanctioned estimate was only Rs 1200 the District Labour Officer incurred an expenditure of Rs 5920 and did not apply for further sanction until many months after the completion of the work. The District Labour Officer does not dispute the facts of the charge but makes the same excuse that workmen once disbanded could not easily be got again. This charge also is proved.

Charge V (A) Hirehadagalli Madiga Well.

In this case the only divergence from the original estimate was in the classification of soils. This difference began at the second mattu; so a revised estimate could have been prepared long before completion of the work. The District Labour Officer again quotes section 244 of the Local Boards Manual. I have already pointed out that he is not in the position of a local board. This charge also is proved.

Charge V (B) Seliappanahalli Madiga well.

It is quite true that he had spent only Rs 800 out of a sanctioned amount of Rs 840. This Rs 800 had been spent on digging and to complete the well would have cost a further sum of Rs 462. He had therefore committed himself to a total expenditure of Rs 1262. However, legally I cannot consider that anything has been proved

against him.

Charge VI. Joga Madiga Well.

His defence is that an estimate was originally sent [illegible] rejected only on account of the lack of allotment. He [illegible] started the work after this estimate had been sent [illegible] it was very urgent. When the estimate was resubmitted it was queried by the Collector, but after some correspondence and the reduction of the amount from Rs 2430 to Rs 1020 it was sanctioned [illegible] all the work had been done. This charge also is proved.

Charge VII. Guthiganur Well.

The District Labour Officer has given a long explanation saying why it was necessary to divert water from the vanka into the well, but the necessity did not give him authority to do it without sanction. He states that this new work was justified by section 247(4) of the Local Boards Manual as it was carried out by savings from the original estimates. This is not correct. There were no savings. The dam and channel cost Rs 572 and he spent Rs 588 more than the original estimates. The charge is proved.

Charge VIII. Balakundi Madiga Well.

The District Labour Officer has explained that the original payment of Rs 175 was for work done up till then and it was not completed as there was a dispute with the contractor about the depths. If Rs 175 had been only a part payment, 10% would have been withheld. The remarks in subsequent progress reports show; from September 1928 to January 1929 slight repairs to the stone pillars to be done. February 1929 says nearing completion and it is shown as completed in March 1929. From April 1929 to July 1929 it is said that the contractor has been pressed to complete it. August 1929 shows it was in progress, and September 1929 shows that the work has not yet been started. The entries for September 1928, April 1929, July 1929 and August 1929 are in the District Labour Officer's handwriting. In his last defence statement before me, the District Labour Officer states that this work was not done in his time and therefore he is not responsible. On 18-1-30, the present District

Labour Officer discovered that the pillars had been pulled down. It is probable that the work was actually done after Mr. Raghavachari handed over charge. But his entries in the progress reports clearly show that it was by his orders that the work was done. It is proved that he wrongly gave these orders without a revised estimate.

Charge No. IX. Mariammanahalli Lambadi well.

The District Labour Officer explains that he did not inspect the site and sent up the estimate prepared by his overseer. The District Labour Officer visited the village at the time of submitting the village inspection report on 2-8-28. He ought then to have looked at the site of the well before reporting that one was necessary. It is only the change of the District Labour Officer that has saved Government losing a lot of money over this well.

Charge X. Ramadurgam Madiga well.

The District Labour Officer explains that the Commissioner in his order No. A-9 495/29 dated 13-7-1929 asked him to prepare a revised estimate for deepening the well to such depth as he considered necessary and to submit it at once with a clear report. His argument that the words" to such depth as he considers necessary" led him to believe that the Commissioner permitted him to carry on the work to find out the depth at which water could be tapped is of course absurd. The fact that he was directed to submit a revised estimate with a clear report at once by itself shows that his interpretation is ridiculous. Although he was merely asked to submit a revised estimate, he proceeded with the work and completed it without submitting a revised estimate and getting it sanctioned before hand. The District Labour Officer's argument that in the absence of an order in clear terms not to continue the work he was entitled to presume that he could continue it is obviously untenable This is another instance where the District Labour Officer has acted on the assumption that the sanction of estimates by the competent authority is a mere formality.

Charge XI (A) Kuruvalli Madiga well.

Again the District Labour Officer contends that as he stated that he would submit a second revised estimate after water is tapped and as the Commissioner sanctioned this later without any remark he had implied permission to continue the work in excess of sanction. This is incorrect. In this case the amount involved being beyond the Commissioner's powers of sanction, he could not give permission even if he wanted to . After this, on 24-10-29 the Commissioner asked how much out of the sanctioned sum has been spent. This obviously implies that he did not expect that it would have been exceeded.

Charge XI (B) . He states that Section 254(b) of the Local Boar Manual gives him authority to pay in advance for materials collected. It does give such authority to officers not below the rank of a Sub Divisional Officer, i.e. Gazetted Officer- to give advances up to 75% of the value of materials provided that a form of agreement was drawn up. The District Labour Officer is not a Gazetted Officer. He gave an advance for the full amount and he drew up no agreement with the contractor. This charge is, therefore, proved.

Charge XII (A) The same remarks apply to this as to charge XI. It is proved.

Charge XII (B) As the Collector has inspected this well and approved the change of classification, this charge will be dropped.

Charge XIII. He admits his failure to make the necessary entries. He holds that the crossing off of the entries after payment should be done by the Overseer. This is not correct. Under paragraph 14 of the printed instructions in the book, the crossing off should be done by the officer who signsthe pay order.

4. In answering the charges referred to below, the District Labour Officer states as follows.

Charge I. Sirigéri Mala Well.- " I have also been reporting in the monthly progress reports that a revised estimate will be submitted after water is tapped. "

Charge III. Gudadur Madiga Well. " I have also reported in the monthly progress reports that the revised estimates would be submitted after water is tapped".

Charge IV. Anekal Thanda Lambadi well. " I reported in the monthly progress reports that the revised estimates would be submitted after water is tapped."

The District Labour Officer ought to have prepared revised estimates as soon as the sanctioned estimates were about to be exceeded and submitted them to the Commissioner of Labour forthwith for sanction. His argument that he made mention in the monthly progress reports of the fact that revised estimates would be submitted after water was tapped does not lessen his heavy responsiblity in the matter. In none of these monthly progress reports did he give any indication of the very large and extravagant expenditure to which he was committing Government. In any case the monthly progress reports are not the proper place to bring matters of such importance to the special notice of the Labour Commissioner.

5. The charges proved are serious and show a total lack of responsibility resulting in the wasteful expenditure of a lot of Government money.

6. M.R.Ry., V. Raghavachari has already completed 30 years of service for pension and attains the age of 55 on 15-7-1931. He is in a position to retire at any moment.

I reduce him to the rank of Deputy Tahsildar on the maximum pay of that grade 200 rupees per mensem.

A/c

C O L L E C T O R.

A.S.N./27-10. 27.10.30

To

M.R.Ry., V. Rahgavachari, through the Revenue Divisional Officer, Bellary.

The Secretary to Government, P.W.Department, Madras.

The Secretary to the Board of Revenue, Land Revenue and Settlement, Madras.

The Commissioner of Labour, Madras.

R.B. Appeal lies to the Board of Revenue within 40 days from the date of communication of the Collector's Order.

ni 26.10.30

2 - A-4

Charges framed against Mr. V. Raghavacharlar the late District Labour Officer, Bellary.

As District Labour Officer, Bellary you proceeded with the execution of well works in excess of the provisions of the sanctioned estimate without the previous approval of the Collector or the Labour Commissioner in the following cases:--

I. Sirigeri Kala well. The original estimate was for Rs.770 for a depth of 30 feet and was sanctioned by Commissioner on 18.4.27. Revised estimate was sent on 25.10.27 for Rs.2460 providing for a depth of 45 feet. On this date the depth was 40 feet, 10 feet in excess of sanction. Sanctioned 1.11.27. Second revised estimate for Rs.4870 was sent on 4.4.28 providing for a depth of 55 feet. On that date the depth was 50 feet i.e. 5 feet in excess of sanction. Sanctioned ~~14.3.28~~ 13-4-28. Third revised estimate for Rs. 10295 was sent on 4.2.29 providing for a depth of 65 feet. On that date the depth was 68 feet. i.e. 13 feet in excess. Sanctioned 21.3.29.

II. Kadabagiri Madiga well. Original estimate was Rs. 1050 for a depth of 45 feet. Sanctioned on 22.4.27.

First revised estimate for Rs.1162 for same depth was sent on 29.10.27. The well on this site was sunk to 38 feet and then abandoned. The Rs.1162 was sanctioned on 9.11.27 by Commissioner. On 9.1.29 Collector approved a change of site. The new estimate was entirely different from the old as it involved excavation of the first 3 mattus which were not included in the old one. District Labour Officer was paid out Rs.416 on 24.2.29 before any estimate for the new well had been sanctioned. He paid out Rs.1162 in all on 26.3.29. Revised estimate for Rs.2930 was sent on 20.4.29 providing for 50 feet depth and was sanctioned by Government on 15.6.29. Why did you devote the money sanctioned for the old well to the new one without authority?

III. Dududur Madiga well. Original estimate was Rs.2150 for depth of 50 feet and diameter 6 feet. Sanctioned 23.2.27.

Revised estimate was sent 11.11.27 for Rs.5820 for a depth of 65 feet and diameter 9 feet. On 11.11.27 the depth had been taken to

to 55 feet and diameter reduced to 9 feet and the work was taken up at Rs.4830 done. Why did you exceed the estimate without ... and increase the dimensions of the well?

IV. Ancha Tanda well. Original estimate sent for Rs.1470 ... depth of 50 feet. Rs. 1250 was ... notice on 21.7.27. ... for Rs.6890 was sent to Collector on 17.10.2... ... it and it was reduced to Rs.5020 vide reference ... Deputy Collector ... District Labour Officer was already done to 70 feet, 10 feet ... original estimate. Revised estimate to ... sanctioned by Commissioner on 29.8.29. Why did you exceed the original estimate without ...?

V. In Collector's L.Dis.No. 6223.23 dated 23.11.23 you have ... earned that revised estimates so far sent by involved heavy ... for incurring which previous sanctions have been obtained ... several cases there has been a ... than that ... original estimate and that in ... increase ... value of 10% of the original estimate ... over it ... should be ... sanction was obtained. In spite of this you exceeded ... sanction and sent up revised estimates in the following ... to orders.

V(a) Hirchedgaon II well. Rs. Original estimate Rs.2100 sanctioned on 13.4.23. Revised estimate sent for Rs.2500 on 7.3.25. ... was completed then to ... value of Rs. 2320. Why did you disobey the order?

(B) ...eliya ...mmalli ...ation well. Original estimate Rs.340. ... ed 13.4.23 for 30 feet depth. Revised estimate sent 30.9.29 for Rs.1400 and sanctioned 4.11.29. Work was then ... in digging alone to ... value of Rs.300 in reality only Rs.270 was ... for this in the estimate. Why did you disobey the order?

VI. You started the well ... without sanction and proceeded with the work ... sanctioned by the Commissioner in his 8225-23 dated ... Collector in his L.Dis.No. 3247 -23 ...6 dated 27.6.25 ... the estimate, the price of the well being assumed for ... lation of 61. You have even stated ... usual" to start the ...

As a result of Collector's remarks the estimate was reduced to

reduced to Rs.1626. On the date of submitting the revised estimate for Rs.1626 on 16.7.28 you had excavated the well 45 feet deep in the absence of even preliminary sanction. The estimate for Rs. 1740 was sent to the District Board Engineer for scrutiny long after you had excavated 45 feet depp whereas you ought to have to sent it after ascertaining the classification of soils by preliminary boring operations. Explain these irregularities?

VII The mala and madiga wells at Guttiganur each consting Rs.710 were sanctioned by the Commissioner in his 716.28 dated 13.1.28 providing for a diameter of 6 feet and depth of 35 feet. Without sanction you deviated from the original estimate and submitted revised estimates for Rs.980 and 1028 respectively after widening the wells to 8 feet diameter and changing the depth to 20 feet. The construction of permanent bunds across the vanka was a fresh item for which previous sanction was necessary. The increased expenditure was incurred without sanction Explain these irregularities?

VIII An estimate for Rs.210 for deepening the madiga well at Malakundi was sanctioned by Commissioner in his No. 716.28 dated 25.1.28. The work was given on contract and checkmeasured by you on 30.3.28 and Rs. 175 paid to the contractor. The bill includes all items in the original estimate. But you have treated it as an incomplete work for Rs.35 in 1928.29 and for 29.30. The work still continues as an incomplete work but no steps were taken from April 1928 to complete the work. The pillars and the beam put up have now been dismantled without sanction and there is no information when a revised estimate will be received. Explain these irregularities?

IX. Mariammanahalli. An estimate for Rs.350 for constructing a draw well at Mariammanahalli. The estimate makes provision for excavating hard gravelly soil in the 1st, 2nd and 3rd mattus- actually however the site of the well is hard rocky soil from the very fist foot of the first mattu. You should have inspected the site before you approved the estimate. Explain why you hused up facts and made provision for pointing and steining hich could not be nedessary in rock?

X. Ramadurgam. An estimate for Rs.1780 for sinking a well 8 feet by

by 45 feet was sanctioned in Commissioner's [illegible] owing to a necessity for providing steining [illegible] original steining for 15 feet, a revised estimate for [illegible] subsequently sanctioned in Commissioner's proceedings [illegible] 16.5.29. As District Labour Officer you [illegible] 17.6.29 that springs might be tapped at 55 feet [illegible] submit a revised estimate after sufficient water [illegible] ioner in his A.9. 495.29 dated 13.7.29 [illegible] clear report. Inspite of this clear [illegible] down to a depth 57½ feet and thereby incurred liability [illegible] Rs.3000 more.

XI. Kuruvalli well. (a) An estimate for Rs.1646 [illegible] of 50 feet was sanctioned by Labour Commissioner in [illegible] 28 dated 13.4.28. A first revised estimate for [illegible] depth to 60 feet was subsequently sanctioned [illegible] Commissioner's proceedings No.A.9. 495.29 dated 29.[illegible] Ref.C.233.29 dated 30.9.29 you had reported that excavation [illegible] to a depth of 65 feet. Without specific sanction [illegible] be proceeded with for 5 feet beyond the sanctioned [illegible] explain you state that Commissioner's proceedings [illegible] express authority to continue the work until water [illegible] so. As a responsible officer you ought to have insisted [illegible] orders before you incurred a further liability of [illegible]

(b) An amount of Rs.63 being the cost of stores [illegible] though there was no necessity felt for the stores and [illegible] not utilised at all. Show cause why this amount should not be recovered from you?

XII Gummanur. (a) You paid Rs.530 being [illegible] long before they were actually used. In fact the actual [illegible] only on 14.4.29 the next financial year. The recovery [illegible] 7.8.29 in the bill (Rs. 863.14.0) i.e. one year, after [illegible] went out of the way to finance the contractor. Commissioner [illegible] take any precautions against loss or misappropriation [illegible]

(b) You changed the classification [illegible] in the 2nd entry, while

while paying the contractor in the 2nd and 3rd bills without assign ing proper reasons. Explain your slackness?

XIII. Checkmeasurements should be noted in measurement books at least when the works are paid for finally. Please see item 13 of the instructions on the face of the measurement books. As a checkmeasuring officer you failed to append remarks against the following works in token of you having checkmeasured them.

1. P.28 of Measurement book No.1. R. 27. Madiga well at Ratibhavi vanka. for Rs.480.
2. P.77. do. madiga well at Secganahalli for Rs.243.
3. P.21 of M.B. No. 2.27 Lambadi well at Belagal. 302.
4. P.70. of M.B. 3.28 School at Pulakurthi. 30.
5. P. 76. do - ~~Mala~~ Madiga well at ~~Sammatageri~~ at Chintrapalli. 42
6. P. 70. do - Malawell at Sammatageri. for 130.
7. P. 82 do Madiga well at Devalapuram.

In the above cases you did not cross off the ent payment as required in item 14 of the instructions.

Explain your slackness?

Sd/

Collector.

27/10/36

Memo. No. 3420 C/30-3 dated 7-1-31

Raghava Achari MRy. V.
(Bellary) — Late Dt. Labour Officer
— Reduction to the grade of
dy Tahr — Proceedings of the
Coltr of Bellary Confdl 2/1930 dated
26. 10. 1930 submitted with
Board's Endt No. 451 dated
30. 10. 30

The Board of Rev is requested to report at the end of the period allowed for appeal whether MRy V. Raghava Achari, the late dt labour officer, Bellary has preferred an appeal against the orders of the Coltr of Bellary reducing him to the rank of Deputy Tahr. If an appeal is filed, a copy of the Board's orders thereon should be submitted for the perusal of the Govt.

2/ In para 6 of his

proceedings quoted above the Collr observes that the late dt labour officer has completed 30 years of qualifies service and attains the age of 55 on 15-7-1931. The Govt desire that the pension papers of this officer should be submitted to them for orders if and when he retires from service. The Board of Rev is requested to inform the Collr of Bellary accordingly.

29.11.30 1/XII/30 1/12/30

To,
The Board of Rev (Lab)

Confidential.

REVENUE DEPARTMENT. 3 C.F. 31

CURRENT No. 3630

Received ..... 19 . *Registered* 30-1-31 19

30 JAN 1931

Subject.

Raghavachari, M.R.Ry.V. - (Bellary) - Late District Labour Officer - Reduction to the grade of Deputy Tahsildar - Retirement - Pension papers - Submitted.

ENCLOSURES.
No. .....
.....
Spare copies. .....

Reference No. 560/31-1 (Confdl.)

Station Madras, *Dated the* 28th January 1931.

From A.R.Mac Ewen, Esq., M.C., I.C.S.,
Secretary, Land Revenue and Separate Revenue.

To The Board of Revenue, Revenue Settlement, etc.

Resolution Reference.

H.A.B.Vernon, Esq., C.S.I.,C.I.E., I.C.S.,
Commissioner of Land Revenue.
C.A.Souter, Esq., I.C.S., Commr. of Land Rev. Sett.

Read the following paper:

Letter from A.M.A.C.Galletti Esq., M.A., I.C.S., Collector of Bellary, Ref.C.No.335/31, dated the 19th Jamary 1931.

*****

Refce:- Board's Endorsement No.D.238 Confdl., dated 15th January 1931.

--

flag (D).

17-15 (D).

The pension papers of M.R.Ry.V.Raghavachari permanent Tahsildar and late District Labour Officer, received from the Accountant General, Madras with check slip No.Pen. R.94 of 30-31-928, dated 18-12-30 are enclosed for transmission

to Government. He was relieved from the duties of the Tahsildar on the forenoon of 1-11-1930 and his reduction therefore takes effect from that date. A copy of the order Confdl. No.2/30 A.4, dated 27-10-30 reducing him to the rank of Deputy Tahsildar on the maximum pay of Rs.200 is enclosed.

2. Reply to the Accountant General's Checkslip is also enclosed for transmission to that officer when the pension papers are sent to him.

3. It is of course a question for consideration whether the pension of an officer reduced for irregularities should be passed in full. Mr.Bennett proposed to reduce it from Rs.155-15-0 to Rs.145 and noted his character as "Bad" in the pension application. However until he became District Labour Officer there appears to have been nothing on record against him and his character was noted as "Good" in the conduct sheet. I suggest Rs.150 per mensem.

Reference.

Submitted to Government with reference to their Memorandum No.3420 (Confdl.) 30-3, dated 7-1-31.

2. The Board recommends that in view of the grave waste of public money due to M.R.Ry.V.Raghavachariar's inefficiency a reduction of Rs.10/- may be made in his pension.

3. M.R.Ry.V.Raghavachari has not so far preferred any appeal to the Board against the Collector's order reducing him to the post of Deputy Tahsildar.

A Thackeray
Secretary. 29/1/31

To the Secfetary to Government, Revenue Department

with M.R.Ry.V.Raghavachari's pension papers in original.

29.1.31

34

Confidential.

Fin (Pen) Dept.

Memo: No. 4098–1 dated 6-2-31.

Pension – Raghavachari, M.R.V., late Dy. Fahsildar, Bellary Dt.

Read:

M. 32–33 C.f.

From the Board of Rev. (L.R.-I.S.)
Ref D. No. 560/31-1 (Confl.) & 28–1–1931.

—

The pension papers of M-R-Ry. V-Raghavachari together with the reply of the Collector of Bellary to the A.G.'s letter no. Pen-R-94 of 30-31–928 & 18th Dec. 1930 are forwarded to the A-G. for his certificate & report required under Art. 914, C-S-R.

+ p. 17 of M. at (D)

@ M. 17–18 ibid.

Resp.
A
7.2.31.

A
5-2-31.

6/2/31

To The A-G. (with pension papers at flag (D) and M. 17–23 and 32–33 C.f.)

6.2.31.

R.D. 5–3–31.

Fro

35

Y. 129.
914, C.S.R.)

OFFICE OF THE Accountant General, Madras

Pen No. R 94 of 30-31-428 Dated 5 · 3 · 1931.

FROM THE Accountant General Madras.

TO THE Secretary to the Govt. of Madras, Finance (Pension) Department.

SIR,

I have the honour to forward, for orders, an application for pension on behalf of M R Ry. V. Raghavachari late Deputy Tahsildar, Bellary District received from the Treasury Officer, Bellary with his letter No. Re 956 dated 26 · 11 · 1930.

SECRETARY TO GOVT. 6 MAR 1931 FINANCE DEPT.

2. The report required from this office, and the papers (specified below) connected with the application, are also forwarded.

I have the honour to be, 8141 Pen

Your most obedient Servant,

(Signature) [illegible]

Asst (Designation) Deputy Accountant General 5/3/31

Specification of papers transmitted herewith.

No. and date.	From whom.	To whom.	No. and date.	From whom.	To whom.
1 Service Book					
1 Application for pension					
2 Office Sheets					

SGPI—FP—189DCFCont.—(1324)—21-10-24—4,000.

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 4th March *1931.*

Enclosures.

Confidential No. Pen. R.94 of 30-31-428

Certificate and Report of the Accountant-General, Madras

Certified that (subject to the remarks recorded below) qualifying service of M.R.Ry. V.Raghava Acharya, late Deputy Tahsildar, Bellary District in the superior grades has been duly proved for over 30 years - months and - days; and that a retiring pension not exceeding Rs.155-15-0 (Rupees one hundred and fifty-five and annas fifteen only) per mensem is admissible under Articles 465 and 474(b) of the Civil Service Regulations. The calculations have been duly verified. The pension is chargeable to Central & Provincial Revenues in the following manner, is voted and will commence from 1-11-1930.

"45-Superannuation Allowances and Pensions-
Superannuation and Retired Allowances--

Provincial	-- Voted	--	Rs.150 10 0
Central	-- Voted	--	Rs. 5 5 0

2. The Board recommends that the pension of the applicant be reduced by Rs.10/- i.e., to Rs.145-15-0 for reasons stated in its Reference dated 28-1-1931. If the pension is fixed at Rs.145-15-0 it will be debitable as follows:--

"45-Superannuation Allowances and pensions-Superannuation and Retired Allowances ----

Provincial	voted	... Rs.140-15--0
Central	voted	... Rs. 5 0 0

The applicant is in receipt of an anticipatory pension of Rs.90/- per mensem.

5 3 31

Deputy Accountant-General.

To

The Secretary to the Government of Madras,
Finance (Pension) Department with reference to their Memo No.4098-1 dated 6-2-1931.

APPLICATION FOR PENSION OR GRATUITY.

1. Name of Applicant. V. RAGAVA ACHARYA.

2. Father's name. V. VIJAYARAGHAVACHRYA.

3. Race, Sect and Caste. HINDU - BRAHMIN

4. Residence showing Village and Pergunnah. Vijapedu Canjivaram

5. Present or last employment, including name of establishment. TAHSILDAR

6. Date of beginning of service. 23 - 1 - 1899

7. Date of ending of service. 30 - 10 - 1930

8. Length of service, including interruptions

	Y.	M.	D.
Military	Nil.		
Non Military	31	9	8
of which superior			
inferior	0	0	0
non-qualifying and interruptions	0	0	0

9. Class of pension or gratuity applied for, and cause of application.* Retiring pension.

10. [Average] emoluments or pay. Rs 311-13-0

11. Proposed pension. Eligible Rs 155-15-0
Sanctioned Rs 145-0-0.

12. Proposed gratuity. Nil.

13. Date from which pension is to commence. 1-11-1930

14. Place of payment. Bellary

15. Date of Applicant's birth by Christian era.† 16-7-1876

16. Height. 5'-1" - 8"

17. Marks. Complexion brown
Two moles on the right shoulder and two on the left side of the neck.

18. Date on which the applicant applied for pension. 1-11-1930

* If the application is for a compensation, pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

† (If not known exactly, must be stated on the best information or estimate.)

Sd/- [illegible]
for Collector.
Signature of Head of Office

CERTIFIED that these finger prints have been taken in my presence and under my personal superintendence from the left hand of V. Raghavacharya late [illegible] for whom this application is made.

Purnaiya Naidu
T. Class Magistrate
Bellary
SIGNATURE.

STATION, Bellary

Date, 191

Little finger.	
Ring finger	
Middle finger.	
Forefinger.	
Thumb.	

R. 9428-31
928.

Re 24/11/30
Rep 9/30

HISTORY OF THE SERVICE (SHOWING INTERRUPTION) OF M.R.Rg v. Raghavachar.

Establishment	Appointment	Pay	Special Pay / Acting Allowance	Date of Beginning	Date of Ending	Period reckoned as service Y M D	Period not reckoned as Service. Y M D	Remarks.	How verified.	Remarks by the Audit Officer.
Govt High School Harpanahalli	2nd Assistant	31-8	-	23-1-99	5-5-03	4 3 13				Certificate of the service entries in the Service Register
	In transit			6-6-03	11-5-03	0 0 6				
Bellary T.K. Office	3rd Clerk	20		12-5-03	8-11-05	2 5 27				
— do —	Record keeper	25		9-11-05	27-6-06	- 7 19				
Alur — do —	Head clerk	30		28-6-06	31-12-08	1 7 3				
Bellary T. office	2nd Clerk Rev. Inspector	35		1-2-08	27-9-10	2 7 27				
	In transit			28-9-10	30-9-10	- - 3				
	1st Clerk Rev. Inspector	40		1-10-10	7-1-13	2 3 7				
Bellary, Collector's office	Political clerk	40		8-1-13	20-1-15	2 - 13				
	5th clerk Collector's office	45		21-1-15	7-10-15	- 8 17				
	4th — do —	50		10-10-15	5-4-16	- 5 26				
	3rd — do —	60		6-4-16	30-6-17	1 2 25				
	Record keeper	60		1-7-17	3-10-18	1 3 3				
Sub Collector's office Hospet	Head clerk	70		4-10-18	6-1-21	2 3 3				
Harpanahalli Sub Registrar		150		7-1-21	18-6-22	1 5 12				
		155		19-6-22	28-2-23	- 8 12				

	160		1-3-23	29.2.24	1	-	0
	165		1.3.24	28.2.25	1	-	0
	170		1.3.25	23.7.25	-	4	23
Tahsildar	230		24.7.25	16.5.26	-	9	23
District Labour Officer	230	20 *	17.5.26	15.7.26	-	1	29
	240	10 *	16.7.26	15.1.28	1	6	-
	250		16.1.28	31.7.28	-	-	15
	250	50 (a)	1.2.28	15.7.28	-	5	15
	260	50 (a)	16.7.28	15.7.29	1	-	-
	270	50 (a)	16.7.29	30.11.29	-	4	15
Tahsildar Srinivasa	270	60 ⊗	1.12.29	15.7.30	-	7	15
	280	60 ⊗	16.7.30	31.10.30	-	3	15
					31	9	8

* Treated as special pay class III vide reference to G.O.No. 1118 62 Public and Labour Department dated 3-1-1929.

(a) counts towards pension G.O.No: 156/a A/30-1 Public & Labour dt 13-9-30

⊗ Special pay granted for unhealthy locality counts towards pension G.O.No: Misc 1204 Finance pension dated 7-12-1927.

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. — Bad

2. Explanation of any suspension or degradation. — Reduced to deputy tahsildar on Rs 200/- for reckless and illegal expenditure as district labour officer Bellary.

3. Regarding any gratuity or pension already received by Applicant (*See* Chapter XXI). — Nil.

4. Explanation under Article 427, so far as the Head of the Office can give it. — Nil.

5. Any other remarks.

6. Specific opinion of Head of Office whether the service claimed is established and should be admitted or not (*See* Article 911) (*b*). — The Service is established and may be admitted subject to the remark noted above.

for Collector.

SIGNATURE.

CERTIFICATE AND REPORT OF THE AUDIT OFFICER.

CERTIFIED that (subject to the remarks below recorded) qualifying service in inferior or superior grades has been duly proved for years months days ; and that a (pension or gratuity) not exceeding Rs. , is admissible under Article of the Civil Service Regulations.

The calculations have been duly verified. The (pension or gratuity) is chargeable to (here specify whether to General Revenues or to what Fund).

Audit Officer.

APPLICATION FOR PENSION OR GRATUITY--

Date of Application. 1-11-1930

Name of Applicant. V. RAGHAVA ACHARYA.

Last Appointment. Tahsildar, Siruguppa.

Class of pension or gratuity.

Amount of pension claimed Rs 145-0-0

Amount of gratuity claimed Nil

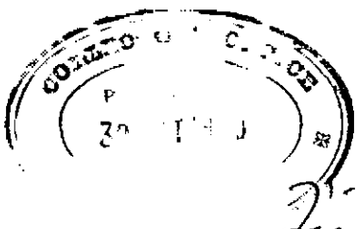
Date of commencement 1-11-1930

Date of retirement 7-11-1930.

X 42 Taluk Office, Siruguppa
Dated 30th October 1930

From

V. Raghavachari. B.A
Tahsildar Sirugupa



21-1-4

To

The Collector of Bellary

Reg C 6237/30 Through
forwarded to the Treasury Deputy Collector Bellary for remarks, after verifying his service

The Revenue Divisional Officer Bellary

Sir,

I beg to submit that the recent rains, the climate of Sirugupa & my mental anxiety have affected my health. I will be attaining 55 years of Collector

DC 31/x By 31/10/30 about eight months hence when I have to retire. In the interest of my health I request that the Collector may be pleased to permit me to retire from service from date of retiring as I have put in a service of 31 years and 9 months.

I beg to remain
Sir,
Your most obedient Servant
V. Raghavachari
30.10.30
Tahsr.

Submitted.
V. Raghavachari
30.10.30
RDO Bellary

43.

DS C794 4-11-30.

Resubmitted.

2 Date of birth of MRR V. Raghavachar is 16-7-1876. He will complete his ~~55~~ 55th year on 16-7-1937.

3. He was first employed in Permanent service (superior) on 23-1-99 He completed 30 yrs service on 23-1-1929. He is therefore eligible for voluntary retirement now under sec 463 CSR

~~Sd~~ S. Ranganatha 4.11.30

Sd Tony Appell

~~Sd~~ 30 4

3.11.30

C.F. 32. ..... DEPARTMENT.

In reply, please quote number, date and short title.

Received ..... — ..... *Registered* .....

From (Name) M. R. Ry S. J. Sundarasami Avl,

(Designation) Dt Inspector of Local Fund Accounts

Post Box ....., (Station) Bellary.

Telegraphic Address .....

To The

Treasury Deputy Collector,
Bellary.

No. 1288 *dated* 18th Nov 1930:

Sir,

Enclosures .....

Spare Copies ...

Reference:- your letter no 6.4., dated 4.11.1930.

I have the honour to state that the Pensionary Contribution Register was not handed over to the Local Audit Department by the Revenue Department along with the other records. It is observed, however, from the Establishment Audit Register for 1899 to 1903 that the payment of pensionary Contribution has been made in respect of the 2nd Assistant of the Board High School Harpanhalli at the rate of Rs 3.8.0 per mensem, but the name of the incumbent is not noted therein.

S.J. Sundarasami
Dt. Inspector of Local Fund accounts

18.11.30.

Calculation Sheet.

Date of retirement 1-11-1930.

Average emoluments commenced from 1-11-1927.

	Y	M	D		
1-11-1927 to 31-7-1928	0	8	0	at Rs.300	Rs.700-
1-8-1928 to 30-6-1929	0	11	0	at Rs.300	1900-0-0
1-7-1929 to 15-7-1930	0	0	15/31	Rs.300	140-2-7
16-7-1929 to 31-7-1929	0	0	16/31	Rs.310	160-0-0
1-8-1929 to 30-6-1929	0	11	0	at Rs.310	3410-0-0
1-7-1930 to 14-7-1929	0		015/31	Rs.310	15-[illegible]
16-7-1929 to 31-7-1930	0	0	16/31	Rs.320	[illegible]
1-8-1929 to [illegible]-1929	0	4	0	at Rs.320	1280-[illegible]
1-[illegible]-[illegible] to 30-6-1930	0	7	0	at Rs.330	2310-[illegible]
1-7-1930 to [illegible]-[illegible]	0	0	15/31	@Rs.330	[illegible]
16-7-1930 to 31-7-1930	0	0	16/31	Rs.340	175-7-0
1-8-1930 to 30-10-1930	0	3	0	at Rs.340	1020-0-0
	3	0	0		Rs.11,625-7-9

1/3 of the 3 years emolument 3875-15-1

50/60 of the average monthly emoluments 1937-14-6
or Rs.1938-14-0

Under Article 470, I fix his pension at Rs.140/- per mensem. This is on account of his reduction to Deputy Tahsildar and irresponsible work as District Excise Officer. If full pension were granted, the reduction would have no effect.

For Collector.

S.R.11/11/30.

Certificate. ~~43~~ 46

I hereby declare that I have not applied for nor received any pension or gratuity of any portion of the sum included in this application & in respect of which pension or gratuity is claimed therein nor shall I submit an application hereafter without specifying a reference to this application & the orders which may be passed thereon

Place Killey
Date 24/11/30

V Rathwell
Signature of the pensioner

Certificate 15

I hereby declare that I have neither applied for nor received any pension or gratuity of any portion of the service included in this application & in respect of which pension or gratuity is claimed therein nor shall I submit an application hereafter without quoting a reference to this application & the orders which may be passed thereon

Place Ashby.
Date 24/11/31

V. Rathwell Thomas

Signature of the Pensioner.

22 DEC 1930

TO BE RETURNED WITH REPLY.

PENSION DEPARTMENT.

No. Pen./ R 94 of 80.31-928

Fort St. George,

Accountant-General's Office,

Dated 18. 12. 1980.

From

The Accountant-General, Madras,

To

The Treasury Officer
Bellary

Sir,

I have the honour to inform you that the application for pension ~~gratuity~~ of Subbaraya V. Raghava Acharya, late Tahsildar Bellary is being delayed for want of the information noted below. Where possible your answers should be written opposite to each point to which your attention is drawn.

2. The enclosures and your reply should be returned with the least possible delay.

I have the honour to be,
Sir,
Your obedient servant,

Assistant Accountant-General.

Assistant Accounts Officer.

Attention is drawn to No. of the instructions printed at pages 162 to 166 of the Madras Supplement to the Civil Service Regulations.

1) As the power of reducing pensions has not been delegated to subordinate authorities the pensions application should be submitted to Government

Sy. 588 B (old) 35 (new).

Reply.

To,
The Accountant General
Madras.

Sir,

(1) The pension application has been submitted to the Government through the Board of Revenue.

(2) His pay as political clerk was settled by the Head Central (Imperial)

(3) Entry regarding this reduction has since been made in the service register. A copy of G.O. 1564 dt. 13.9.30 is enclosed.

(4) His formal application applying for retirement is ~~hereby~~ enclosed. In this pension application

(5) Certificate from the district Superintendent of Local Fund Accounts is hereby enclosed.

(6) The leave account has been settled.

(7) The pensioner has been informed by the Treasury Officer, Collected to ~~apply for~~ that his pay for receive payment of the provisional pension of Rs 90/- in the Bellary Treasury.

Collector.

18/1/31

18/1/31

for sanction – vide instructions under Art. 470
of the Madras Supplement to the C.S.R.

2) It is seen from the Service Book that the
applicant was acting Political clerk in the
Collectorate from 27-9-12 and was confirmed
in the same post on 8-1-13 in which post he
continued till 30-10-13. It is presumed that
his duty during this period was satisfactory.
Please confirm.

3) It is noted against item 2 at page 2 of the pension
application that the applicant was reduced to the
grade of Deputy Tahsildar on Rs 120 for reasons
stated therein. This entry should be made in
the Service Book under proper attestation. Please
state the date from which the applicant was
reduced as Dy Tahsildar. The reduced rate of
pay as Dy Tahsildar should be taken as "emoluments"
for pension from that date. The Statement giving
emoluments should be altered accordingly. Please
state the subject matter of G.O. No 1565/a A-30-1 Political &
Labour Dt 13-9-30 referred to at page 2 of the application

4) The formal application of the applicant to be permitted
him to retire on retiring pension may please be
furnished.

5) Certificate from the Director of Local Funds regarding
regarding the recovery of pensionary contributions should be forwarded
with the pension papers.

6) The pencil entries in the leave account may please be inked.

7) To avoid hardship, an anticipatory pension of Rs 90 (Rupees
Ninety only) has been sanctioned to the applicant who may
be instructed to receive payment of the same from the Bellary
Treasury after furnishing the declaration in the form
prescribed under Art. 925 (a) C.S.R.

Copy of Government Memorandum No.15614 A/30-1 (Public and Labour Department), dated 13th September 1930.

District Labour Officers -- Special pay.

The Commissioner of Labour is informed that the special pay Rs.50/- drawn by District Labour Officers under the orders in paragraph 3 of G.O.No.312-L., dated 1st February 1928, would count for

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Office of the Commissioner of Labour,
Post Box No. 429, Triplicane, Madras.

Endorsement No.D.Dis.E.4785/30 dated 25-10-1930.

Communicated to all District Labour Officers except Madras for information.

A.S.Ramachandran Pillai,
For Commissioner of Labour.

(True copy)

Narasimha Rao

English and Telugu.

SERVICE BOOK

సర్వీసు పుస్తకము

OF

Name
పేరు V Raghavacharu

Race
జాతి Hindu Brahmin.

Residence
వాసస్థలము Bharamahalle.

FATHER'S
తండ్రియొక్క

Name
పేరు V Vijayaraghavachar.

Residence
వాసస్థలము Vellore Cuddapah Dt.

Date of birth by the Christian era as nearly as can be ascertained.
ఎంత సరిగా తెలుసుకొనుటకు వీలగునో అంత మట్టుకు క్రీస్తు అబ్దప్రకారము జననతారీఖు. July 1[illegible]

Certified that the finger prints below have been taken in my presence, and under my persona superintendence from the left hand of whose services are entered in this book.

Name of Office

Station

Date

{ *Signature and designation of head of office or other attesting officer.*

THUMB & FINGER IMPRESSION OF (NON-GAZETTED) GOVERNMENT SERVANT.

Fourth Finger.	Third Finger.	Second Finger.	First Finger.	Thumb.	—

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THE ENTRIES IN THIS PAGE SHOULD BE RENEWED OR RE-ATTESTED AT LEAST EVERY
ఈ పుటలో ప్రవేశపండేవాటిని ఆధరం ప్రతి ఆయిదు సంవత్సరాలకొకసారి లేక

Name. పేరు.	Race. జాతి.	Residence. నివాసస్థలము.	Father's or husband's name. తండ్రియొక్కయు లేక భర్తయొక్కయు పేరు.	Date of birth by Christian era, or as near as may be ascertained. క్రీస్తుశకము ప్రకారము పుట్టిన తేదీ లేక సుమారు తేదీ.	Signature or thumb impression of the person registered. నమోదు చేయబడిన వ్యక్తి సంతకము లేక బొటనవ్రేలి ముద్ర.
1	2	3			
Vijayalakshmi	Hindu Brahmin	Anantapur			

FIVE YEARS, AND THE SIGNATURES IN COLUMNS (8) AND (9) SHOULD BE DATED.

పాటిలో మరల చేబ్రాలుచేసి యథార్థపరచనైనావలసినది. (8), (9) కలములలో చేయబడు సంతకములకు తారీఖు వేయవలసినది.

Personal marks for identification. ఆనవాళ్లవల్ల హోల్చడమునకు శరీరగుర్తులు. 7	Signature of Government servant. గవర్నమెంటు ఉద్యోగస్థుని సంతకము. 8	Signature and designation of the head of the office or other attesting officer. ఆఫీసు పెద్ద ఉద్యోగస్థుని యొక్క లేక చేబ్రాలు చేసి యథార్థపరచే యితర ఉద్యోగస్థుని యొక్క సంతకమున్ను ఉద్యోగపు పేరున్ను. 9
✱ Complexion — Brown		

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Name of appointment. ఉద్యోగపు పేరు.	Whether substantive or officiating, and whether permanent or temporary. స్థిరమైనదా లేక మరియొక ఉద్యోగస్థుని పనిని చేయుటయా, శాశ్వతమా లేక తాత్కాలికమా.	If officiating, here state substantive appointment. మరియొక ఉద్యోగస్థుని పనిని చేయుటయెనచో ఇచ్చట స్థిరమైన ఉద్యోగమును తెలుపుము.	Pay in substantive appointment. స్థిరమైన ఉద్యోగపు వేతము.	Additional pay for officiating. మరియొక ఉద్యోగస్థుని పనిని చేయుటకు వచ్చు వేతము.	Other emoluments falling under the term "Pay" "వేతము" అను మాటలో చేరుటకు వచ్చు భత్యములు.	Date of appointment ఉద్యోగమున నియమింపబడిన తేది.	Signature of Government servant. ఈ పట్టీ నింపు ప్రభుత్వోద్యోగస్థుని సంతకము.	Signature and designation of the head of the office or other attesting officer in attestation of columns 1-4. 1 నుండి 8 వరకునుగల వివరములు సరియైనవని ధృవీకరించుటకు ఆఫీసరు యొక్క సంతకమును హోదాను.
1	2	3	4	5	6	7	8	9
Dy Labour Officer Bellary	Ag	Jailor Bellary	260	50		16-7-28		
Dy Labour Officer Bellary	Ag.	do	270	50		16-7-29		
Dy Labour Officer	— do —	do	280	50		15-7-30		
Tahsildar Sirugupa TV	Ag	Tahsildar Hadagalli TV	270	60		16-2-29		
do		do	280	60		16-7-30		

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Date of termination of appointment. ఉద్యోగము అంతమైన తేది.	Reason of termination (such as promotion, transfer, dismissal, etc.). అంతమగుటకు కారణము (అభివృద్ధి, బదలాయింపు, బరతరఫు వగైరావంటిది).	Signature of the head of office or other attesting officer. ఆఫీసు అధికారి యొక్కగాని, దృఢపరచు ఇతర ఉద్యోగస్థుని యొక్కగాని సంతకము.	Leave taken, nature and duration of. తీసుకొనబడిన సెలవు స్వభావమును, కాల పరిమితియు.	Signature of head of the office or other attesting officer. ఆఫీసు అధికారి యొక్కగాని, దృఢపరచు ఇతర ఉద్యోగస్థుని యొక్కగాని సంతకము.	Reference to any recorded punishment or censure, or reward or praise of the Government servant. గవర్నమెంటు ఉద్యోగస్థుని యొక్క రికార్డు చేయబడిన దుష్టపు శిక్ష, లేదా నిందకు లేదా బహుమానమునకు లేదా శ్లాఘకు సూచన.
10	11	12	13	14	15

15-7-29 Retirement

31-8-29 Permanent Designation Changed

30-9-29 Leave

L.A.P for 1 hm from 1-10-29 to 30-6-30 L.S. drawn @ 3/12 2 hm 1-11-29 to 30-11-29 LSC 312-2-0

31-10-1930 retirement sanctioned in Collr's Proc No 6236/AG 8-11-1930 under F.R.

Retirement from 27-10-1930 sanctioned with effect from 16-7-1930 to 31-10-1930. in Collr's Lrs No 6236/30 A dt 31-10-30

Retired

Duty Officer

7.11.30

Reduced to the Rank of Dy. Tahsildar on the maximum pay of Rs 200/- per mensem. in Collector's Confdl. 2/30 A4 dated 27.10.1930.

Collector

18-1-31

18/1/31

Instructions for filling up Form No. F.R. 9-A.

1. The account is to be maintained in terms of leave on average pay. For this purpose, actual periods of leave taken on half or quarter average pay as entered in column 13 should be divided by two and posted in column 14.

2. In the case of officers who were subject to the Civil Service Regulations leave rules before they elected the Fundamental Rules, the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17 and 18. The words 'Due on (date of coming under the Fundamental Rules)' should be written across columns 1, 2 and 3 and against these words credit under Rule 77 (*b*) (*ii*) (1) should be given in column 4 and column 6 and that under Rule 77 (*b*) (*ii*) (2) and Rule 77 (*e*) in column 5 and column 7 while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under Rule 78, Note (2) (*i*) (*a*), in column 13, one half of the latter being entered in column 14. The sum total of the entries in columns 6 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18 and the entry in column 4 or 6 should be repeated in column 16 while the entry in column 5 or 7 minus the sum total of the entries in columns 11 and 14 should be shown in column 17.

3. When a Government servant applies for leave, columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the Government servant intends to go on leave, and columns 4 and 5 should each show $\frac{1}{11}$th of this period (but see Note 2 below), the sum total of the two entries representing the period of leave (i.e., $\frac{2}{11}$ths of duty) earned under Rule 77 (*b*) (*ii*) (*3*). To the new entry in column 4 should be added the last entry in column 16 and the resultant figure should be posted in column 6; similarly to the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in column 8.

Note 1.—If during the period of duty prior to a Government servant's going on leave he has served under two or more Governments, the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in columns 4 and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

Note 2.—The sum total of the entries in column 5, inclusive of the opening entry mentioned in instruction No. 2, should not exceed 2½ years [Rule 81 (*a*) (*ii*)], and no entry should be made in this column when this limit of 2½ years is reached.

When columns 1 to 5 have been [illegible] 8 will show the maximum amount of leave which may be granted in terms of [illegible] [but see Rule 81 (*a*) (*ii*) (*b*) Government servants] on the date on which he [illegible] The maximum amount of [illegible] which may be granted [illegible] certificate [illegible] unspent balance of [illegible] at a time, provided that [illegible] the period entered in column 8 [illegible] leave in India or Ceylon without [illegible] cate, the maximum will be the entry in column 6, limited to 4 months [illegible] limits of 6 and 4 months may be [illegible] vided in the note to Fundamental Rule [illegible]

4. When a Government servant [illegible] leave columns 9 to 14 [illegible] period of leave [illegible] entered [illegible] provided certificates [illegible] India or Ceylon [illegible] till the end of the year [illegible] after in column 18. The [illegible] of on half or quarter average [illegible] leave on such [illegible] grant under the [illegible] Fundamental Rule [illegible] (vide Fundamental Rule 78 [illegible] in column 13 and [illegible] in column 14.

Note 1.—Leave [illegible] the entry [illegible] year from [illegible]

Note 2.—[illegible] columns. Leave [illegible]

5. The total [illegible] terms of leave on average pay [illegible] servant's whole service [illegible] exceed [illegible] Rule [illegible] entered in this [illegible]

6. When a Government servant [illegible] to service under [illegible] servant should [illegible] the leave [illegible] leave the [illegible] ment. This [illegible] main leave account [illegible] record of all [illegible] rules through [illegible]

Instructions for filling up Form No. F.R. 9-A.

1. The account is to be maintained in terms of leave on average pay. For this purpose, actual periods of leave taken on half or quarter average pay as entered in column 13 should be divided by two and posted in column 14.

2. In the case of officers who were subject to the Civil Service Regulations leave rules before they elected the Fundamental Rules, the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17 and 18. The words 'Due on (date of coming under the Fundamental Rules)' should be written across columns 1, 2 and 3 and against these words credit under Rule 77 (*b*) (*ii*) (1) should be given in column 4 and column 6 and that under Rule 77 (*b*) (*ii*) (2) and Rule 77 (*c*) in column 5 and column 7 while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under Rule 78, Note (2) (*i*) (*a*), in column 13, one half of the latter being entered in column 14. The sum total of the entries in columns 6 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18 and the entry in column 4 or 6 should be repeated in column 16 while the entry in column 5 or 7 minus the sum total of the entries in columns 11 and 14 should be shown in column 17.

3. When a Government servant applies for leave, columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the Government servant intends to go on leave, and columns 4 and 5 should each show $\frac{1}{11}$th of this period (but see Note 2 below), the sum total of the two entries representing the period of leave (*i.e.*, $\frac{2}{11}$ths of duty) earned under Rule 77 (*b*) (*ii*) (3). To the new entry in column 4 should be added the last entry in column 16 and the resultant figure should be posted in column 6; similarly to the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in column 8.

When columns 1 to 8 have been posted, column 8 will show the *maximum* amount of leave which may be granted *in terms of leave on average pay* [but see Rule 81 (*d*)] to a Government servant on the date on which he intends to go on leave. The *maximum* amount of leave *on average pay* which may be granted on that date with medical certificate or out of India and Ceylon will be the sum total of the last entry in column 6 and the unspent balance of 'one year' limited to 8 months at a time, provided this sum total is covered by the period entered in column 8; in the case of leave in India or Ceylon without medical certificate, the maximum will be the last entry in column 6, limited to 4 months at a time. The limits of 8 and 4 months may be exceeded as provided in the note to Fundamental Rule 81 (*b*).

4. When a Government servant returns from leave, columns 9 to 18 should be filled up. The period of leave taken on average pay should be entered in columns 9, 10 and 11, that taken on medical certificate or spent elsewhere than in India or Ceylon should be entered in column 11 till the limit of "one year" is reached and thereafter in column 10. The actual periods of leave on half or quarter average pay (together with leave on subsistence grant under the note to Fundamental Rule 88) and overstayal of leave (vide Fundamental Rule 73) should be entered in column 13 and one half of it in column 14.

Note 1.—Leave on average pay taken under the Fundamental Rules in India without medical certificate in excess of the last entry in column 6 before the deletion of '*plus* one year' from Rule 81 (*b*) (*ii*) should be entered in column 11.

Note 2.—If the leave taken exceeds the amount at credit, the excess representing leave not due but granted under Rule 81 (*c*) (*i*) and (*ii*) should be shown in red ink in column 17.

5. The total period of leave in terms of leave on average pay taken in a Government servant's whole service as entered in column 15 should not exceed the privilege leave credited to him in column 4 on his coming under the Fundamental Rules *plus* all periods of leave subsequently entered in that column *plus* $2\frac{1}{2}$ years.

6. When a Government servant is transferred to service under another Government, a separate account should be opened in this form for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account which must be a complete record of all leave earned and taken under these rules throughout his service.

Note 1.—If during the period of duty prior to a Government servant's going on leave he has served under two or more Governments, the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in column 4 and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

Note 2.—The sum total of the entries in column 5, inclusive of the opening entry mentioned in instruction No. 2, should not exceed $2\frac{1}{2}$ years [Rule 81 (*a*) (*ii*)], and no entry should be made in this column when this limit of $2\frac{1}{2}$ years is reached.

F.R. 9-A. Ordinary Leave Rules.

LEAVE ACCOUNT

Date of commencement of service 12 · 5 · 02

Date of contract, if any

Duty.			Leave earned.			Leave account											
			Period of duty which count to commuting under Fundamental Rule 81 (b) (ii)			Period of duty subscription commuting under Fundamental Rules											
1	2		3			4			5								
Government served under	From	To	Y.	M.	D.	Y	M	D	Y	M	D	Y	M	D	Y	M	D
Madras	[illegible]																
	1.1.22	7.9.22		8	7			22			20						8 9
	4.10.22																
	4.10.22	30.9.23				1											

OF Mr R Ry. V Raghavachari

Date of attaining the age of 55/60 years 15. 7. 1951

Date of coming under Civil Leave Rules

Leave taken.												Balance (on return from leave).									
average pay.						On half or quarter average pay.															
Against entries in Col. 6.			Against limit of one year for leave on medical certificate and leave spent elsewhere than in India or Ceylon, Fundamental Rule 81 (b) (ii).]			Dates		Actual period.			Actual period amended up to period in terms of leave on average pay.			Total. (Cols. 10 + 11 + 14.)			Of leave equivalent to $\frac{1}{4}$th of duty subsequent to coming under Fundamental rule 81 (b) (ii) (Cols 6—10)			Of leave equivalent to balance of $\frac{3}{4}$ths of duty subsequent to coming under Fundamental Rules. (Cols. 7—11 + 14.)			Total. (Cols. 8 — 15.)			Remarks
10			11			12		13			14			15			16			17			18			19
Y.	M.	D.	Y.	M.	D.	From	To	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	
																	5	27		1	6		19	2	16	
		26														26	5	23		1	7		12	2	15	
																										19-11-28 By Dy Collector
																										22/10/11
		2												2			11	12	23	1	3	2	13			
		2												2			11	12	23	1	4					
																										Sanctioned Leave not taken Recd 15.1.31

LEAVE ACCOUNT

OF

INSTRUCTIONS.

1. The account is to be maintained in terms of leave on average pay.

2. In the case of officers already in Government service, the first entries will be in columns (3), (4) and (5), the entries to be made in accordance with Fundamental Rules 77 and 78.

3. Under Fundamental Rule No. 77 (*e*) such of the Government servants as had not elected the simplified leave rules published in G.O. No. 847, Finance, dated 22nd September 1920, but had chosen to remain under the rules in force prior to the 29th July 1920 should be allowed an additional credit of a third of any period of leave on medical certificate taken under those rules.

4. In the case of a Government servant belonging to the vacation department, no privilege leave should be credited to the leave account under rule 77 (*b*) (ii) (i) unless he was prevented from availing himself of the vacation in which case privilege leave on full pay earned under articles 272-274 of the Civil Service Regulations should be credited.

5. When an officer applies for leave, columns (1) to (3) are to be filled up for arriving at the leave at his credit. The period of leave shown in column (3) should be arrived at by adding the new entry in column (2) to the last previous entry in column (7).

6. When an officer returns from leave columns (4), (5), (6) and (7) will be filled up. The portion of the leave on half or quarter average pay will be entered in column (5) (*a*) and this period divided by 2 is the entry to be made in column (5) (*b*).

7. The maximum mentioned in rule 81 (*a*) will be applied to the totals of the periods in column (6), while the maximum in 81 (*b*) should be applied to the totals of the periods in (4).

8. When a Government servant is transferred from service under another Government, a separate account should be opened in this form for showing the leave earned under that Government and the leave, the cost of which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under these rules throughout his service.

9. The deductions referred to in rule 82 (*b*) should be made with regard to the periods of vacations enjoyed after the 1st January 1922 and not before that date.

10. Maternity leave and hospital leave enjoyed by a Government servant should not be debited against the leave account—vide rule 101.

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Form No. 8.

LEAVE ACCOUNT

Leave

(1) Duty.					(2) Leave earned.			(3) Leave at credit (2 + 7).			(4) On average pay.				
From	To	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	From	To	Y.	M.	D.
												Bal B/F			
												Lve		5	1
												Jn Duty			22
												LAP	1		
12.5.03	31.12.21	18	7	20									1	5	23
1/12					1	6	19								
On Leave Earned						5	27								
					2	.	16								
Leave at credit on 1.1.22								2	.	16					
1.1.22	7.9.22	-	8	7	-	1	15	2	2	1	8.9.22	3.10.22	-	-	26

GOVERNMENT OF MADRAS

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Finance (Accounts) Department

U.O. Note No. 7148 Accts-5 dated 18th June 1930.

Appropriation Accounts for 1928-29 and the Report of the Accountant General thereon - Preparation of notes for the Public Accounts Committee.

Ref: Finance U.O.Note No.7148 Accts-3, dated 7th March 1930.

In continuation of paragraphs 2 and 3 of the U.O.Note read above, a copy of the Auditor General's letter No.T.126-Rep/8 dated 5th May 1930 containing his comments on the Appropriation Accounts for 1928-29, and a statement indicating the points on which Notes may be prepared for the consideration of the Public Accounts Committee are furnished to the departments of the Secretariat.

With reference to the recommendation of the Committee in paragraph 68 of their Report on the accounts of 1927-28, the items included in the statement relate only to,

(1) cases of financial irregularities in respect of which final orders of Government have not been issued or the action taken by Government is considered inadequate by the Audit officer; and

(2) general questions raised by the Accountant General and commented on by the Auditor General.

2. In preparing the Notes for the Public Accounts Committee, departments of the Secretariat are requested, as in the past, to observe the following points:-

(a) Reference to the Grant, page, paragraph or item in the 'Appropriation Accounts' together with the subject matter, should be clearly given at the top of each Note or Order to be placed before the Committee.

(b)

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(b) Each Note should be in a self-contained form; i.e. embodying:-

(i) the relevant comments of the Accountant General;

(ii) the Auditor-General's comments, and

(iii) brief notes of the department.

(c) It is not necessary to send the Notes to the Finance department for acceptance, unless the remarks of Finance are called for in respect of any special point.

(d) The Note may be printed on white paper, and 30 copies furnished to this department.

3. Departments of the Secretariat are also requested to forward to this Department copies of Notes in respect of the outstanding items of previous year's reports - see Statement II annexed.

4. Secretaries to Government are informed that at the meetings they will have to furnish information to the Committee, explaining the variations between budget and actuals under the several heads of account with which they are concerned. Notes need not, however, be furnished unless the Committee calls for information on any specific cases of variations between the appropriations and actuals mentioned on pages 50-233 of the detailed Appropriation accounts.

5. The Public Accounts Committee for 1930-31 will be constituted only after the formation of the new Council. There is thus ample time for preparing complete and full notes for the information of the Committee.

H.A. Watson,
Secretary to Government.

To the Departments of the Secretariat (all sections including Finance.) - with enclosu
Copy to the Accountant General.
Copy to the Assistant Director of Commercial Audit,

Forwarded
(By Order)

Superintendent.

s.r.i.18/6.

132

STATEMENT I.

LIST of items in the Appropriation Accounts for 1928-29 on which Notes for the Public Accounts Committee have to be prepared.

Serial No. (1)	Reference to the Appropriation Accounts, 1928-29. Heading or grant. (2)	Page and para. (3)	Subject matter. (4)	Department concerned. (5)
1.	Chapter II Review of Finance.	Pages 8-9. para 9; (Pages 21-22- paras 28-29; Pages 26-29 paras 39-43; Pages 30-32- para 46) (Auditor Genl.'s comments - Paras 4,10,11, 14 & 15).	Defective budgetting -under estimating of revenue and over-estimating of expenditure; inadequate lump sum deduction for savings and unnecessary supplementary grants.	Finance (Budget)
2.	do-	Pages 12 - para 14 (Auditor Genl.'s comments - para 6)	Estimate of borrowings.	-do-
3.	Chapter IV: General review on Appropriation Accounts.	Page 25 - para 33 (Auditor Genl.'s comments- para 12).	Excess over voted grants-- (1) Grant VIII - General administration (Heads of Provinces)	Public (Pol.)
			(2) Grant XI-General administration-Miscellaneous (contributions for the maintenance of telegraph offices).	P.W.&L.
		(Auditor Genl.'s comments - para 30).	(3) Grant XXXIII - Stationery and Printing - Transferred.	Finance (Pen)
4.	-do-	Page 25 para 34.	Excess over Non-voted Appropriations - Regularisation.	Finance (Budget)
*	-do-	Page 27 para 39 (Auditor Genl.'s comments - para 13).	~~Postponement~~ Postponement of T.A. claims to the next year in the Registration department.	Law (Regn).

* The order regularising the excess (G.O.241 Finance dated 29-3-1930) will be placed before the Public Accounts Committee.

(1)	(2)	(3)	(4)	(5)
6.	Chapter IV: General review on Appropriation Accounts.	Page 27 para 40.	Inadequate control under staff and household of the Governor and tour expenses.	Public (Pol)
7.	-do-	Page 28	Grants-in-aid for road maintenance - Procedure for minimising lapses.	L.S.G. (L&M) & Finance (Bud).
8.	Chapter V: Important comments on individual Appropriation Accounts.	Page 30 para 45. (Auditor Genl.'s comments para 16).	Grouping of different major heads under one demand for grant.	Finance (Budget)
9.	-do-	Page 31 para 46 (Auditor Genl's comments- para 17(a)	Savings in the Irrigation Department.	P.W.& L. & Finance (Budget).
10.	-do-	Page 31 para 46 (Auditor Gen.'s comments- para 17 (b)	Presentation of a single demand for both capital and Revenue expenditure.	Finance (Budget)
11.	doe-	Page 32 para 46.	Irrigation systems - writing down capital on some of the old works and projects.	P.W. & L.
12.	-do-	Page 38 para 58.	Defective estimating of suspense transactions.	do.
13.	-do-	Page 42 para 60 (Auditor Genl's comments para 19).	Non-Govt. Civil works undertaken by the P.W.D. Revision of centage charges.	do.
14.	Grant III: Stamps.	(a) Pages 62-63 Item 7 & 11. (Auditor Genl's comments para 21 (a)	Stamps supplied from Provincial stores - Absence of initial appropriation.	Revenue
		(b) Page 64 para 3 (Auditor Genl's comments para 21 (b)	Supply of stamps from the Govt. of India security Printing Press - Failure to take into account impending liability; stock of stamps in the mufassal.	do.

Note. Chapter VI: Report of the Public Accounts Committee, 1927-28 Outstanding items - see Statement II below.

(1)	(2)	(3)	(4)	(5)
15.	Grant IV-Forest	Page 66-item 6 (Auditor General's comments - para 22 (a))	Savings under Forest - Establishments - Voted.	Development & Finance (Budget)
16.	-do-	Page 67 Item 8 (Auditor General's comments - para 22 (b))	Losses on Govt. commercial undertakings - Provision towards loss on account of revaluation in Russelkonda saw mill.	Development and Finance (Budget)
17. (a)	-do-	Pages 74-83 (Auditor General's comments - para 22 (c).	Nilambur valley Forests - Mount Stuart working circle -Wynaad Forest division-Running of saw mills - Present policy.	Development
17 (b)	Grant IV Forest	pages 74-75 para 6	Nilambur valley Forests-Log trading and sawn timber trading; and enquiry into the reasons for the adoption of the policy of selling sawn timber instead of selling the wood in the round.	Development.
18.	-do-	Page 77 para 7.	Mount Stuart Working circle -Excess stock of logs (the quantity of logs extracted in 1928-29 exceeded the sales).	do.
19.	do-	Page 78 para 8	Russelkonda Saw Mill Early disposal of the assets (valued at 2.95 lakhs on 31-3-29).	do.

(1)	(2)	(3)	(4)	(5)
20.	Grant IV Forest.	Page 80 para 10 (Auditor Genl.'s comments- para 22(d)	Forest utilisation division, Madras-Pay of excess commission to the Agent resulting from the failure to enter into a new agreement from the date of expiry of the old agreement.	do.
21.	do.	Page 82, para 11.	Chedleth Saw Mill - Report called for by Govt. regarding the closing of the mill.	do.
22.	Grant VII Irrigation.	Page 90-item 53 (Auditor General's comments para 23(a).	Excess under (Irrigation - Suspense Voted.	P.W. & L. X
23.	do.	Page 96-item 22 (Auditor General's comments para 23(b).	Unnecessary budget-provision for Kattalai bed regulator.	do. X
24.	Grant XIX Education.	Page 122 para 1	Diversion of educational grants-Grants given to a taluk board for opening new schools utilised in respect of existing schools.	Law (Education)
25.	Grant XX Medical.	Page 127 para 5.	Use of Radium in Govt. hospitals - Rules fixing the responsibility for the custody.	L.S.G. P.H.

STATEMENT I (Contd)

Serial No.	Reference to the Appropriation Accounts, 1928-29.		Subject matter.	Department concerned.
1	2		3	4
26	Grant XXI Public Health.	Page 130 Para. 1 (Auditor General's comments-para.25)	Grants for Public Health purposes - Persistent Over-budgeting.	L.S.G.(P.H) and Budget.
27.	Grant XXIII Civil Veterinary Services.	Page 137, Para.1 (Auditor General's comments-para.26)	Veterinary Department-Audit Report for 1927-28 on the receipts of the - Veterinary College and the Hospital attached to it- Delay in disposal.	Development.
28.	Grant XXV-Cinchona.	Page 140	Cinchona Plantations-Construction of cooly lines - Deviation from terms of sanction.	--do--
29.	Grant XXV-Cinchona.	Page 141.	Anamalais Plantations-Early preparation of detailed estimates.	--do--
30.	Grant XXVI. Industries.	Page 147 para.3	Kerala Soap Institute, Calicut- Purchase of Domague Oil Mill - Decision regarding the suitability of the mill not yet reached.	--do--
31.	Grant XXVI Industries.	Page-149 -151 Para. 4.	Industrial Engineering Workshop, Madras. Locking up of working capital in stores.	--do--
	Grant XXVI Industries.	Page 154 Para.7.	Leather Trades Institute - Future - Orders.	Orders have been issued in G.O.No.147 Dev. dated 23-1-30 (will be placed - before the P.A. Committee at the next meeting)

Statement I (contd.)

1	2	3	4	5
33	Grant XXVII Fisheries.	Page 162 - Para 6.	Trawler 'Lady Goschen' - loss in working.	Development.
34	Grant XXVIII- Labour including Factories.	Page 167 para 3(c)	Improvements to a well for depressed classes- irregularities - Disciplinary action against the District Labour Officer.	Public Works & Labour
35.	Grant XXX - Civil works.	Page 172-193 /Auditor General's comments- para 28(a)/	Civil works - new works- underspending.	Public Works & Labour & Budget.
36.	Grant XXX- Civil works.	Page 195 para 3 /Auditor General's comments- para 28(b)(i)/	Defective maintenance of stock accounts of a Public Works division.	Public Works & Labour.
37	Grant XXX - Civil works	Page 198 para 7	Government brick fields- failure to take measures for getting some return for the capital invested.	-do-
38	Grant XXX - Civil Works	Page 199 para 8 /Auditor General's comments- para 28(b) (ii)/	Manipulation of entries in the original record of actual measurement and other irregularities.	-do-
39	-do-	Page 199- Para 9	License fees for motor-vehicles - Loss of Revenue.	-do-
40	Grant XXXII- Stationery and Printing.	Page 203- item(7) /Auditor General's comments- para 29/	Government Press - Depreciation Fund Account- Exhibition under separate sub head in the Appropriation Accounts.	Finance (Budget)
41	General	Auditor General's comments para 31.	Provincial Finances - Administration and control.	-do-

---:o:---

Statement II.

STATEMENT II.

List of items outstanding from previous Reports.

(Note:-Action taken or proposed to be taken by the several departments of Government on the recommendations of the Public Accounts Committee in their Report on the accounts of 1927-28 will be embodied in a general memorandum and placed before the Committee. For this purpose, departments of the Secretariat have been asked separately to send copies of all orders passed on the final recommendations of the Committee, to this department.

This statement refers only to the outstanding items on which a further report to the Committee is necessary).

Serial No.	Reference to the Report of the Public Accounts Committee - 1927-28.	Subject matter.	Department concerned.
(1)	(2)	(3)	(4)
1	Page 26: para 31. /See also para 20 of Auditor General's letter dated 5th May 1930/	Separation of special pay and compensatory allowances- Issue of orders.	Finance (C.S.R)
2	Page 37: para 45.	Irregularities in the Jail Department - Measures to minimise.	Law (General)
3	Page 42: para 54.	Fishing yards - Commercialisation.	Development
4	Page 61: item 9.	Loss due to bad work (Combined bridge and drop in connection with an Irrigation Project).	Public Works & Labour.
5	Page 62: Item 15.	Heavy shortage in aloe fibre and excess payments to suppliers in a Central Jail.	Law (General)
6	Page 74: Item 2.	Government Houses - Rules governing the administration of the grants for the maintenance of equipment.	Public (Political)

OFFICE OF THE AUDITOR-GENERAL,
(Camp) Kennedy House,
Dated Simla, the 5th May 1930.

No. T. 126.-Rep/8-30.

From

E. BURDON, ESQ., C.S.I., C.I.E., I.C.S.,
Auditor-General in India,
Simla.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
FINANCE DEPARTMENT.

SIR,

[Appropriation accounts of the Government of Madras for 1928-29 and the report of the Accountant-General thereon.]

With reference to rule 15 (1) of the Auditor-General's Rules framed under section 96-D (1) of the Government of India Act, I have the honour to transmit herewith two copies of the Appropriation accounts of the Government of Madras for the year 1928-29 and the report of the Accountant-General, Madras, thereon, for submission to the Committee on Public Accounts and for necessary action by the Government of Madras.

2. I also transmit herewith two copies of the accounts of the receipts and disbursements of the Secretary of State and the High Commissioner for India, on behalf of the Government of Madras, for the year 1928-29, together with two copies of the relevant Appropriation accounts and the reports thereon prepared by the Auditor of Indian Home Accounts.

3. The report of the Accountant-General contains matter of great interest and importance, and deserves to be studied carefully as a whole by the Committee on Public Accounts. I offer comments on certain individual matters which seem to require special notice.

4. *Pages* 8 *and* 9—*Paragraph* 9—*Revenue surplus.*—I commend to the very serious consideration of the Committee the figures contained in this paragraph and in paragraph 3 of the report. This is the third year in succession in which the estimate of the provincial surplus has been below the mark by more than a crore of rupees. So far as this is due to an over-estimate of expenditure, the point has already been considered by the Committee in connexion with the reports of the two preceding years. I await with interest the results of the measures taken by Government in connexion with the budget for 1929-30. It will doubtless be recognized that the ultimate responsibility for the accuracy of the estimates of expenditure is that of the Finance Department, and it is for that department to use its influence in counteracting any tendency on the part of spending departments to be over-sanguine in framing estimates of probable outlay. The unexpected surpluses in question are due also to a considerable extent to underestimates of revenue; and I suggest that the Committee should investigate the causes of these miscalculations also. The tax-payer has a very real interest in seeing that the estimates on both sides of the account are as accurate as possible.

5. *Page* 12—*Paragraph* 13—*Loans and advances by the Provincial Government.*—I am pointing out to the Accountant-General that the information contained in this paragraph would be more useful if it included an approximate estimate of the amount of principal advanced which actually represents borrowed money, and of the amount of the interest paid thereon. Similarly, the amount of bad debts actually written off to revenue might with advantage be reported. Finally, some indication of the reasons for the steady growth of outstanding advances would, I am sure, be appreciated by the Committee.

6. *Page* 12—*Paragraph* 14—*Borrowings.*—I commend to the attention of the Committee the remarks made in the closing sentence of this paragraph. It will be noticed that the borrowings of the year were rather less in amount than the unexpected betterment in the revenue section of the accounts.

7. *Page* 16—*Paragraph* 20—*Assets.*—The figures 22·40 lakhs and 0·25 lakhs shown as the value of fixed assets of Government concerns, fully commercialized, and *pro-forma*, respectively, are not capable of being proved with the balance sheets of the various concerns. Admittedly, however, the information given in the paragraph is merely of an incidental character.

8. *Page* 17—*Paragraph* 22—*Financing of capital charges from revenue.*—I do not agree with the Accountant-General that it is financially unsound to meet heavy revenue charges from revenue, when revenue is available for the purpose, rather than spread them over a period of years, particularly when there is no reason to suppose that future outlay of the kind will show an appreciable diminution.

9. *Page* 20—*Paragraph* 27—*Demands for grants—Token reductions.*—I am instructing the Accountant-General to produce to the Committee a complete list of the reductions mentioned in the second sub-paragraph of this paragraph, showing whether or not each was respected.

10. *Page* 20—*Paragraph* 28—*Savings under voted grants.*—The percentage of savings on voted grants greatly exceeds the percentage found to accrue in the majority of provinces in India. In two other cases only is the percentage as great as one-half of the Madras figure. The latter exceeded the percentage for 1927-28, which, the Committee were informed, was due to the special circumstances of that year.

11. *Pages* 21 *and* 22—*Paragraph* 29—*Supplementary grants—Savings.*—I invite the attention of the Committee to the figures recorded in the fifth column of this statement. It will be seen that, in the majority of cases, the grant obtained subsequently proved to be unnecessary. If any of the services financed was a new service, a supplementary grant was unavoidable, though it might have taken 'token' shape. In the other cases, the service concerned could have been financed from supply already voted until a definite source for final reappropriation became evident in the latter stages of the year. So long as the Committee condone (as in their report on the accounts for 1927-28) premature applications for supplementary grants, a reasonably close approximation of expenditure to grants is most unlikely to be secured. It is the regular practice of the Central Government in such cases to sanction the expenditure, and to intimate to the Audit Officer that provision will, if possible, be made later by reappropriation, but that, if this proves impracticable, an application for a supplementary grant will be made in due course. In the interval specific steps are taken to find funds for reappropriation. Such a procedure is legitimate, and I commend it to the consideration of the Local Government and the Committee.

12. *Page* 25—*Paragraph* 33—*Excess over grants* (*voted*).—The attention of the Committee is invited to the excesses over voted grants mentioned in this paragraph. As these excesses require the vote of the Legislative Council, the Committee will no doubt scrutinize closely the causes which led to them.

13. *Pages* 26 *and* 27—*Paragraph* 39—*Postponement of travelling allowance claims to the next year in the Registration department.*—I invite the attention of the Committee to the last sentence of this paragraph. The throwing forward of inevitable payments to another year is itself a financial irregularity.

14. *Page* 27—*Paragraph* 41—*Budgeting of "Pay of Officers" and "Pay of Establishments"*.—The Committee may desire to investigate closely the causes which led to the savings mentioned in this paragraph, in order to test whether the measures already taken towards accurate budgeting under "Pay of Officers" and "Pay of Establishment" are adequate.

15. *Pages* 27 *and* 28—*Paragraphs* 42 *and* 43—*Budgeting of Works expenditure.*—I commend these surprising figures to the consideration of the Committee in connexion with the question of over-budgeting generally.

16. *Page* 30—*Paragraph* 45—*Grouping of demands for grants.*—On the question of general principle, I agree with the Accountant-General. Over-large sub-heads, and inclusion in one grant of provision for dissimilar types of expenditure, must, in the nature of things, result in affording liberal facilities for reappropriation. This cannot conduce to precise budgeting; and the fact remains that the budgeting of the Government of Madras compares unfavourably with that of the majority of Local Governments in India.

17. *Pages* 30 *to* 32—*Paragraph* 46 *and page* 43, *Paragraph* 63—(*a*) *Pages* 30 *to* 32—*Paragraph* 46—*Savings in the Irrigation Department.*—The causes of under-spending set forth in this paragraph are such as are common to all provinces. It is not obvious why it should not be possible to make reasonably sufficient allowance for them in framing estimates of expenditure.

(*b*) *Page* 31—*Paragraph* 46—*Fourth sub-paragraph and page* 43—*Paragraph* 63—*Presentation of a single demand for both capital and revenue expenditure.*—I invite the special attention of the committee to the remarks of the Accountant-General on the subject of having a single grant both for capital and revenue transactions. The disadvantages of such a course outweigh its advantages, unless it is supplemented by conventions regarding the transfer of funds between the capital and revenue sections.

(*c*) *Page* 32—*Paragraph* 46—*Statement of expenditure on Irrigation works.*—The entry "Deduct from Revenue" in the statement represents the capital outlay financed from ordinary revenues.

18. *Page* 33—*Paragraph* 47—*Third sub-paragraph*—*Cauvery—Mettur Project—Interest on capital.*—The charge of interest, during construction, to revenue is the ordinary and correct financial course. Departures from it can be made only with the sanction of the Secretary of State in Council.

19. *Pages* 40 *to* 42—*Paragraph* 60—*Public Works Establishment charges—Recovery in respect of non-Government works.*—I invite the special attention of the Committee and the Local Government to the remarks made by the Accountant-General, in the last sub-paragraph of this paragraph, regarding the apparent inadequacy of the share of establishment charges of the Public Works Department recoverable in respect of non-Government works.

20. *Page* 47—*Paragraph* 68 (*e*)—*Separation of special pay and compensatory allowances.*—The Committee may desire to enquire the cause of the very long delay in the issue of orders on the question of separation of special pay and compensatory allowances, mentioned in this paragraph. The question was raised by the Accountant General in December 1926.

21. *Pages* 62 *to* 64—*Grant No. III—Stamps*—(*a*) *Pages* 62 *and* 63—*Items* (7) *and* (11)—*Stamps supplied from Provincial Stores—Absence of initial appropriation*—The Committee may desire to obtain an explanation of the absence of initial appropriations under these heads.

(*b*) *Page* 64—*Paragraph* 3 *of notes—Surply of stamps—Liability on account of.*—The Committee may desire to enquire why the impending liability mentioned in this case could not be foreseen. They may further wish to satisfy themselves that the stocks held in the mufassal are not in excess of real requirements.

22. *Pages* 65 *to* 83—*Grant No. IV—Forest*—(*a*) *Page* 66—*Head* 6—*Saving under Forest—Establishment—Voted.*—This is an example of how the adoption of unduly comprehensive sub-heads may lead to looseness of budgeting. The saving under 'Establishment' suggests either that the system of estimating is defective in itself or is not carefully observed in actual practice.

(*b*) *Page* 67—*Head* 8—*Losses on Government Commercial Undertakings*—The Committee may like to inquire why provision of Rs. 74,100 was made by the departmental authorities and accepted by the Finance Department before Government had approved the proposal which it was intended to finance.

(*c*) *Pages* 74 *to* 78 *and* 81 *to* 83—*Nilambur Valley Forests, Mount Stuart Working Circle and the Wynaad Forest division*—The Committee may wish to inquire into the present policy of the Forest Department, in running Saw mills in the various Forest divisions, in its financial administrative aspects.

(*d*) *Page* 80—*Forest Utilization Division*—The Committee may desire to ascertain the reasons why a new agreement was not made with the Agent.

23. *Pages* 86 *to* 99—*Grant VII—Irrigation*—(*a*) *Page* 90—*Head* 53—*Excess under Suspense—Voted.*—The Committee may wish to inquire why provision could not be made to cover the large unadjusted excess.

(*b*) *Page* 96—*Detailed statement of new works*—The attention of the Committee is invited to the remarks of the Accountant-General against item 22 relating to "Bed regulator across the Cauvery at Kattalai". The Committee may desire to inquire why provision was made in the budget before deciding the question of the necessity of the work.

24. *Page* 125—*Grant No. XX—Medical—Notes, Subsidiary statements and Financial Irregularities—Paragraph* 1—*Receipts of Government Hospitals.*—I have asked the Accountant-General to explain to the Committee the nature of the outstandings mentioned in this note.

25. *Page* 130—*Grant No. XXI—Public Health and Vital Statistics—Notes, subsidiary statements and Financial Irregularities—Note—Overbudgeting under 'Grants for Public Health Purposes'.*—The attention of the Committee is specially invited to this note.

26. *Page* 137—*Grant No. XXIII—Civil Veterinary Services—Notes and Financial Irregularities—Delay in the disposal of Audit Reports.*—The Committee may desire to ascertain the cause of delay in the disposal of the audit report on the accounts for 1927-28.

27. *Pages* 146 *to* 148—*Grant No. XXVI Industries—Trading Accounts—The Kerala Soap Institute, Calicut.*—The sums of Rs. 4,683 and Rs. 44,077 shown against 'Agents' and 'Stockists' in sub-paragraph 4 of this paragraph are misprints for Rs. 44,077 and Rs. 4,683 respectively.

28. *Pages* 169 *to* 200—*Grant No. XXX—Civil Works—Transferred*—(*a*) *Page* 172 *to* 193—*Statement of expenditure on important new works.*—A scrutiny of this statement will show that many serious instances of under-spending are due to the making of budget provision before the design of the work has been finally settled, or before estimates are ready and to delay in acquiring sites. It should not be impossible to devise a remedy for this unsatisfactory state of affairs.

(*b*) *Pages* 194 *to* 200—*Notes, Subsidiary statements and Financial Irregularities*

(i) *Pages* 194 *and* 195—*Paragraph* 3—*Defective maintenance of Stock Account.*—The Committee will doubtless wish to ascertain the result of the reference to the head of the department mentioned at the end of the first sub-paragraph.

(ii) *Pages* 198 *and* 199—*Paragraph* 8—*Manipulation of the measurement book, etc*—The Committee may desire to ask the head of the department what the present position of this case is.

29. *Page* 203—*Grant No. XXXII—Stationery and Printing Receipts—Explanation under head* 7—*Voted—Government Press—Depreciation Fund Account*—I am instructing the Accountant-General to explain to the Committee how the difference mentioned in the last sentence of this note arose. It seems clearly desirable that the transactions of the depreciation fund should constitute a separate sub-head of the Appropriation Accounts.

30. *Page* 205—*Grant No. XXXIII—Stationery and Printing—Transferred—Excess under Stationery and Printing—Transferred.*—Even if it was impossible at the time of framing the budget to anticipate the opening of these new offices the fact of their institution must have been known during the course of the year, and, if so, a supplementary grant should have been obtained.

31. *Provincial Finances—Administration.*—It is understood that the Simon Commission made a special study of the finances of the various provinces in India; and before this letter is transmitted, in accordance with the usual procedure, to the Secretary of State in Council, the report of the Commission will have been published. There is therefore the less need for me to attempt on this occasion a full appreciation of the financial position of the Madras Presidency. It will be sufficient for me to say, by way of general observation, that, judged by the results of the past few years, the public finance of Madras is in an exceedingly prosperous state. The province is, in fact, in more affluent circumstances than any other province in India. It is common place that such a result cannot be achieved without, in general, good administration. Nevertheless, the report on the Appropriation Accounts indicates that, owing possibly to the absence of financial difficulties, financial control is not so close and rigorous in the Madras Presidency as in some other provinces in India, where, *inter alia*, adverse financial conditions have helped to emphasise the necessity of strict and thorough methods of financial administration

I have the honour to be,

Sir,

Your most obedient servant,

E. BURDON,
Auditor-General in India.

142 +15

P.W. & Labour Deptt.

Please see the Finance Department note on pp 1-2 ante. The only item concerning Labour Deptt. in which a note for the Public Accounts Committee is required is item No.34 on p.8 ante regarding "Improvements to a well for Depressed Classes-Irregularities-Disciplinary action against the D.L.O." Please see para 3 on p.167 of the Appropriation Accounts for 1928-29. The irregularity has been fully discussed in the papers in G.O.No.3676-L dated 19-12-29. The D.L.O. concerned has been reverted and the Collector of Bellary has been requested to frame charges against him and take the necessary disciplinary action. It is not known what action has been taken against the officer. Please see para 5 of the Finance Department note on p.2 ante. As that Deptt. require complete and full notes for the information of the Committee, it is submitted that before preparing the note for the Committee information as to what disciplinary action was taken against the D.L.O. may be called for from the Collector. A draft memo. is submitted.

NC/ pub up

(R)

A/

2. With reference to para 4 of the Finance Department note please see sub-para 1 of para 2 of the Finance Department U.O. note on p. 1 and the memo. to the Commr of Labour on pp 5-6 in the linked file. No further report need be called for from the Commr. of Labour in regard to the variations between the budget and actuals under the head of account '37- Miscellaneous Departments- Miscellaneous-Commissioner of Labour-Voted".

+ circulated

Confdl

Clk 17/7.

15-7-30

15.7.30

A/17/7

A Issue Secy

17.7.30

Issued as Memo No 11476 A/30-1 dt 21.7.30
to Cno 13191A from the Commissioner q/r No Confl 2/30 dt 28.7.30

Please see the Memo to the Collector of Bellary on p1 of and his reply on p 2. A copy of the Collectors reply may be sent to the Commissioner and he may be requested to state in what stage the matter is
A Draft memo is submitted

PG&R 25/7/30 — Sec 26/7 — Sec 25.7.30

Issued as Memo No 11476 A/30-2 dt 28.7.30
to Cno 13957A from the Commissioner q/r No 2/30 dt 2.8.30

Please see the Memo on p 3 of and the Commissioners letter on pp 4 & 5 of The decision of the Board of Revenue on the case may perhaps be awaited till 10.9.30

PG&R 6.8.30 — Sec 7/8

A Draft Time reminder to the Commissioner q/r letter is submitted

PG&R 10/9/30 — Sec 10/9

144 17

Please see the Commissioner I.T. re reply on pp 7 C/f. A draft memo to the Board of Revenue is Submd

PCell
15.9.30

Chd
17/9

Chd
17/9

[Issued a memo No 11476A/30 - Idt 17.9.30]

A draft reminder to the Board of Revenue is Submd

PCell Chd
26.9.30 26/9

The r.m was issued only on 17/9. wait till the end of this month for a reply

Chd
26/9.

Submd. For orders whether the reminder may now be issued

PCell
3/10/30

Chd
3/10

JDT
3.10.30

[C no 18065A. from the Board of Revenue. Rect 0.10.4 dt 4.x.30]

Please see the Board's letter on pp 11-12 C/f. The Collector may be asked to report at an early date the action taken against the defaulters

A draft memo is submd

PCell
8/10/30

Chd
9/10

JDT 8/10/30

Issue
9/10

18
14 57

A draft reminder to the Collector of Bellary is sent

Pell
27.x.30

Ans
27/10

13 cf.
15 cf.
Issued as Memo No 11476A/30-4 dt 28-x-30
Cas 20029A from the Board of Rev. LR Sett Ord No 451. dt 30-x-30

The Collector reports that he has reduced the late D.d-o to the rank of a Deputy Tahsildar on Rs 200/- per mensem. Please see para 1 of the extract on p 15 ante.

A draft note to the Public Accounts Committee is sent

Pell
4.11.30

Ans
6.11.30

Please see the last sentence of the draft for the Public Accts Committee & the portion marked A in page 23 c.f in the Collector's order. As the officer has already completed nine years of retirement, the reduction will not really affect him, but it is for consideration if the punishment will be held to be adequate. Revenue may also see for remarks.

Ans
5/11

146

As he is found guilty of wasteful expenditure Govt. finds a reduction in pension might be appropriate when he files Cases.

5.11.30

Rev.

P.W & A no Ns
11476 A/30-5
5-11-30
with 2 books.

Rev Dept

To Undersecretary.

Please see page 15 above,

the following papers.
(1) Ep. 3676 P.W & A dy 19-12-29.
(2) Page 15 above
(3) Collector's order Para 5 page 23 C.F. and
(4) P.W & A Secrys note above.

The Suggestion of the P.W & A Secrys above may be agreed to in Rev and the file may be returned to P.W & A Dept.

9n. 6/11/30

7/XI/30

7.XI.30

Rev a [illegible]
30

212/147

P. W & L Dept.

× 26.10.30

The Collector's order reducing the late D. L. O to the rank of a Deputy Tahsildar on a maximum pay of Rs 200 per mensem is subject to appeal to the Board of Revenue within 40 days from the date of the Communication of the order. Vide the foot of fr 23 C.f. Nothing can therefore it seems be said in the note for the P. A. Committee about the proposed reduction in pension. The Board may be asked to report about the result of the appeal, if any, and on receipt of the Board's reply separate orders regarding the reduction in pension

A revised note for the P. A. Committee is submitted

PC&L
8.11.30

8.11.30

Action has apparently been taken in this respect.
8/11

~~Add~~ The note for the PA Committee may be revised as amended. After it comes, the file may be sent to Revenue & they may be requested to issue instructions re: reduction in pension of the officer.

8/11

Secy.

All Rt is necessary

at the moment is to inform the P.A.C. that the officer has been reduced from the rank of Tabt. to Dy. Tabt.

Issue note as amended accordingly.

2. Receipt the case &c. go to Rev. who may ascertain in due course whether an appeal is [illegible] or not: if an appeal fails, the question whether the punishment is inadequate or should be enhanced by reduction of person should be put up for orders in circulation.

J.L.H. 30.

11

Thirty Copies of the note for the Public Accounts Committee have been sent to Finance today. The file may be sent to Revenue with reference to Secy's note above.

14/11

Rev (wo)

P.W. to Revenue
11476A/30-7
17.11.30

P.O.A.
14.11.30

To- Under Secy.

Please see the note of Asstt at Pp 20 - 21 supra. According to the Schedule at p 67 of the Manual of Statutory rules and orders, the Comm of Labour is the appellate authority in respect of orders passed by Collectors or Dt Labour officers. The statement of the Collr at p 23 cf that appeal to the Board of Rev does not seem to be correct. Submit that the file be retd to Asstt (That deptt may if necessary Consult the Board whether with reference to the Collr's order any appeal was preferred by it).

15/11/80

15-11-80

15/11/80

The position is not very clear. Please see page 67 of the Manual of Statutory Rules and Orders under heading 16, Labour Department. The footnote to Punishment under columns 3 and 4 (withholding of promotion, suspension, reduction, removal or dismissal) shows that if any of these punishments is to be awarded, action is taken by the officer who is superior in the regular line. It would seem to follow that a Labour Officer is to

150

to the regular line for purposes of such punishment. The Collector then punishes him and the punishment is inflicted within the Revenue and not within the Labour Department. It will then fall under heading 17(c) and the Board of Revenue will be the Appellate authority. It therefore seems to me that the provision regarding Appellate authority in column 5 of heading 16, Labour Department, for District Labour Officers, has to be read with the modification contained in the footnote. Otherwise the references in the footnote to "reversion" & "regular line" seem superfluous.

17/xi/30.

Rev to 3420 c/

18 11

P. W & H Dept

Submitted that this Dept may agree with the views of the Under Secretary, Revenue Dept. ~~and return the file to Revenue~~. The file may be returned to Revenue after the meeting of the Public Accounts Committee is over.

P. W & H n 11476 A, 27-11

P W & H 24.11.30

Rev 35 + 45

25.11.30

27/11

It can go to Rev.

Rev. 27.11.30 Rev.

~~24~~

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Rev dept

To Under Secy.

Please see the notes at ff 22-23 supra. P.W. & L. have agreed with ~~Secy~~ Under Secy that the appellate authority in the case in question should be deemed to be the Board of Rev.

If so, With reference to the P.W. & L. Secy's note at p 21 supra, a draft memo to the Board of Rev is submitted for approval. It may be sent to Public Wks Dept (Rev) for acceptance or remarks.

29.11.30

or 1/12/30

1/XII/30

S.

2/XII

Draft

Ramp 3420 C/30-2

2.12.30

Pub

Fin

ASSISTANT SECRETARY TO GOVT. & CHIEF SECTY. 3331 8 DEC 1930

Pub (Sw) Dept.

The entry in Columns (3) against item (1) under section 16 - Labour Department - on page 64 of the Manual of Statutory Rules and orders relates to the orders of the Collector and the Commissioner of Labour referred to in Col (2) of the statement. As regards the punishments in Cols (3) and (4) the footnote will apply, that is to say, the Tahsildars will be punished by the Superior

152

25

Officers in the regular line. The Collector in this case is competent to reduce the Tahsildar, and the appeal lies to the Board of Revn. Vide portion marked K on page 1 of (H).

2. Submitted that the draft memo may be accepted in this department and the file passed on to the Finance Dept.

22-12-30.

27.12.30.

27/12/30

27. Fair up

SECRETARY TO GOVT.
5- JAN 1931
FINANCE DEPT.

5.1.31

Finance(Accts)

In the Appropriation Accounts for 1928-29, the Acct. Genl. referred to the irregularities committed by (Mr.V.Raghavachari) late District Labour Officer, Bellary, in connection with the improvements to a well for depressed classes.

2. In his proceedings dated 26-10-30, the Collector took the following disciplinary action:-

"M.R.Ry.V.Raghavachari has already completed 30 years of service for pension and attains the age of 55 on 15-7-1931. He is in a position to retire at any moment.

I reduce him to the rank of Deputy Tahsildar on the maximum pay of that grade-200 rupees per mensem."

3. The P.W.& L. Secy., in his note dated 8-11-30, suggested that the P.A.Committee should be informed of the action taken. At the same time, he suggested that as the officer who has completed 30 years' service can retire at any moment and thus nullify the effect of the punishment of reduction now given, the question should be considered by Govt. whether the officer's pension should not also be reduced.

4. In the draft memo, the Rev.deptt. propose to ask the Board to submit to Govt. for orders the pension papers of Mr.V.Raghavachari when he retires.

Submitted that the draft memo may be accepted in this deptt.

6.1.31

6.1.31

6.1.31

6.1.31

Rev

Rev deptt

Box

Fin 77 Accts-Leg.
6.1.31

To under secy

Submit that the draft memo may now issue 7/1/31

7/1/31

6.1.31

154

O/M to the Board of Rev (A.R & S) No 3471 OC 3
30
dy 7-1-31

C No 3634/31 from the Board of Rev (A.R & S)
Rev No 560/31-1 S.

To Under Secretary

Please see the O/M to the Board of Rev and the Board's reply thereto at pages 30-33 C.F.

Mr. V Raghavachari has retired from Service. He has not appealed against the order of the Collector reducing him to a deputy tahsildar on Rs 200/- The pension papers have been received. And the Board of Rev has recommended a reduction of Rs 10/- a month in his pension amount. Submitted that the Board's recommendation may be supported in Rev and the file transferred to F Finance (Pension) for issue of orders thereo' P.W & d Dept. The Finance (Pension) Dept may be requested to circulate the file to H.M.C 3 also - vide also P.W.d Secretariat notes at page 21 above

214CA
3-FT-1931

31/1/31

31/1/31

31/1/31

31/1/31

Agreed. C.I. should also see.

2.2.31

P.W.R. No. 11476 A/30 9
2.2.31.
Copy Printed
Vide p. 27 ante.

4098 Pen.

Fin. (Pen.) Dept.

The case relating to the pension of M.R.Ry. V. Raghavachari, late Dy. Tahsildar has been sent to Fin. for issue of orders. The Board of Rev. has recommended a reduction of Rs. 10/- in the officer's pension. ~~and~~. The A.G.'s certificate & report may be called for before submitting the case for the orders of Govt. A draft memo: is subtd. for approval. (The A.G. asked the Collector of Bellary to furnish certain information & the latter's reply dt. 18-1-31 may also be sent to the A.G.)

Art. 914, C.S.R.

(D) dt. 17-1-31 ibid p. 17

(on 18.12.30)

5-2-31.

6.2.31

P.T.O.

p.34 c.f.
p.36 c.f.

Memo. to the Acctt.Genl. No.4098-1 dated 6-2-1931.
From the A.G. No.Pen. R.94 of 30-31-428 d. -2-31

(Previous notes need not be read).

The case relates to the pension of M.R.Ry.V. Raghavachari, late Dy.Tahsildar.

2. While a permanent Tahsildar he was appointed Dt.Labour officer on 17-5-1926 and continued so till 30-9-1929 when he went on leave. He was reverted to his appointment of Tahsildar on 1-12-1929. His work as Dt.Labour officer came up for strong comment and the Govt. directed the Collector of Bellary to frame charges against the officer relating to his conduct in having incurred large expenditure from Govt. funds without authority and to take disciplinary action - vide G.O.3676 P.W. & L. dated 19-12-29. The Collector accordingly called for his explanation on the several charges detailed on pp.24-28 C.F. and passed orders reducing him to the post of Dy.Tahsildar on Rs.200 p.m. - vide his proceedings dated 26-10-30 on pp.17-23 C.F. and especially paras 5 & 6 on page 23 C.F.

3. The reduction of the officer to the post of Dy.Tahsildar on Rs.200 has not, however, prejudicially affected him in any way as he was allowed to retire from the date (1-11-1930) on which he was relieved of the duties of the Tahsildar. The officer is eligible for a pension of Rs.155-15-0 p.m. based on his emoluments as Tahsildar for 3 years prior to 1-11-30. In view of the grave waste of public money due to the officer's inefficiency the Board of Revenue recommends that his pension may be reduced by Rs.10 to Rs.145-15-0. Revenue and P.W. & L. support the Board's recommendation. A draft order sanctioning the amount of pension recommended by the Board is submitted.

P.T.O.

4. For orders as to circulation.

11.3.31

12/3/31

C4 13/3

C3 13-3-31

C1 14/3/31

H.E. 16/3/31

Finance (Pension) Department.

Abstract. Pension — Retiring — Raghavachar M.R.Ry., V., late Dy. Tahsildar, Bellary district — Sanctd.

Read again G.O. No. 3676-L Dg. 19-12-29.

Read also:-- Memo. No. 3420 C/30-3 Rev. Dg. 7-1-31 From the Bd. of Rev. (L.R.Ds.)
" Ref. D. No. 560/31-4 Dg. 28-1-31
" A.G. No. Pen-R-94 of 30-31 428 Dg. 4-3-31.

ORDER:-- No. 256 Finance (Pension) dt. 16-3-31

Under Articles 465, 470(b) and 474(b) of the Civil Service Regulations, the Government sanction the grant to M.R.Ry. V. Raghavacharya, late Dy. Tahsildar, Bellary Dt.,

of a ~~compensation~~ ~~superannuation~~ ~~retiring~~ ~~invalid~~ pension ~~gratuity~~

Rupees (145-15-0) One hundred and forty five and annas fifteen only per mensem payable at the Bellary Treasury with effect from the 1st Nov. 1930 in consideration of his qualifying service of over 30 years.

Vide Ag's certificate on p. 36 C/f. & pages 29-30 n/f.

2. The pension is debitable as follows ~~to the head~~ "45. Superannuation Allowances and Pensions - Superannuation & retired allowances - Voted - Bord." Rs. 140-15-0
" ——— do ——— Central" " 5-0-0

Var(2) (3) 1 A on p. 36 C/f. N 1873

To the Accountant-General.
" Bd. of Rev. (L.R.Ds.)
" Commr. of Labour
Copy to the Rev Department.
" R.W.S.L.

9-3-31. 11.3.31

12/3/31